Government of Bombay

BUDGET MEMORANDUM

FOR

1948-49

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Government of Bombay

BUDGET MEMORANDUM FOR 1948-49

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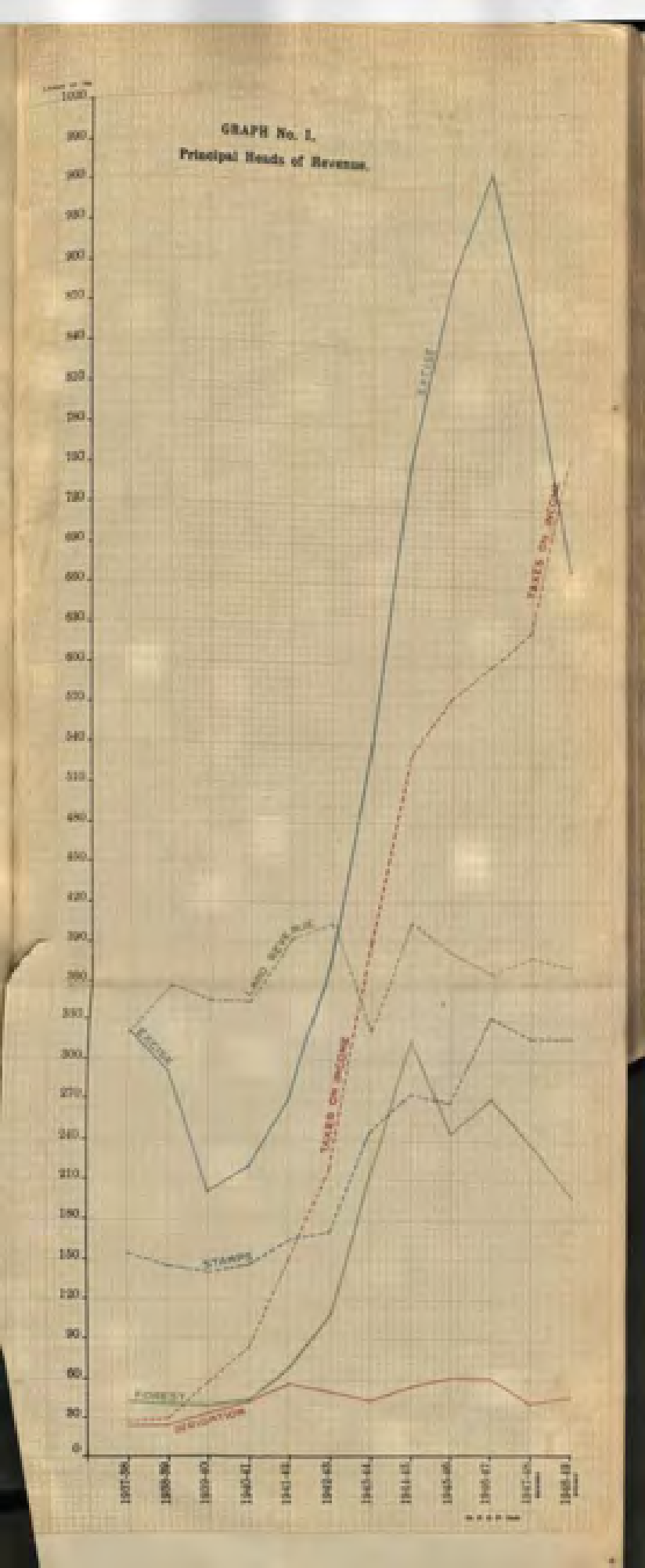
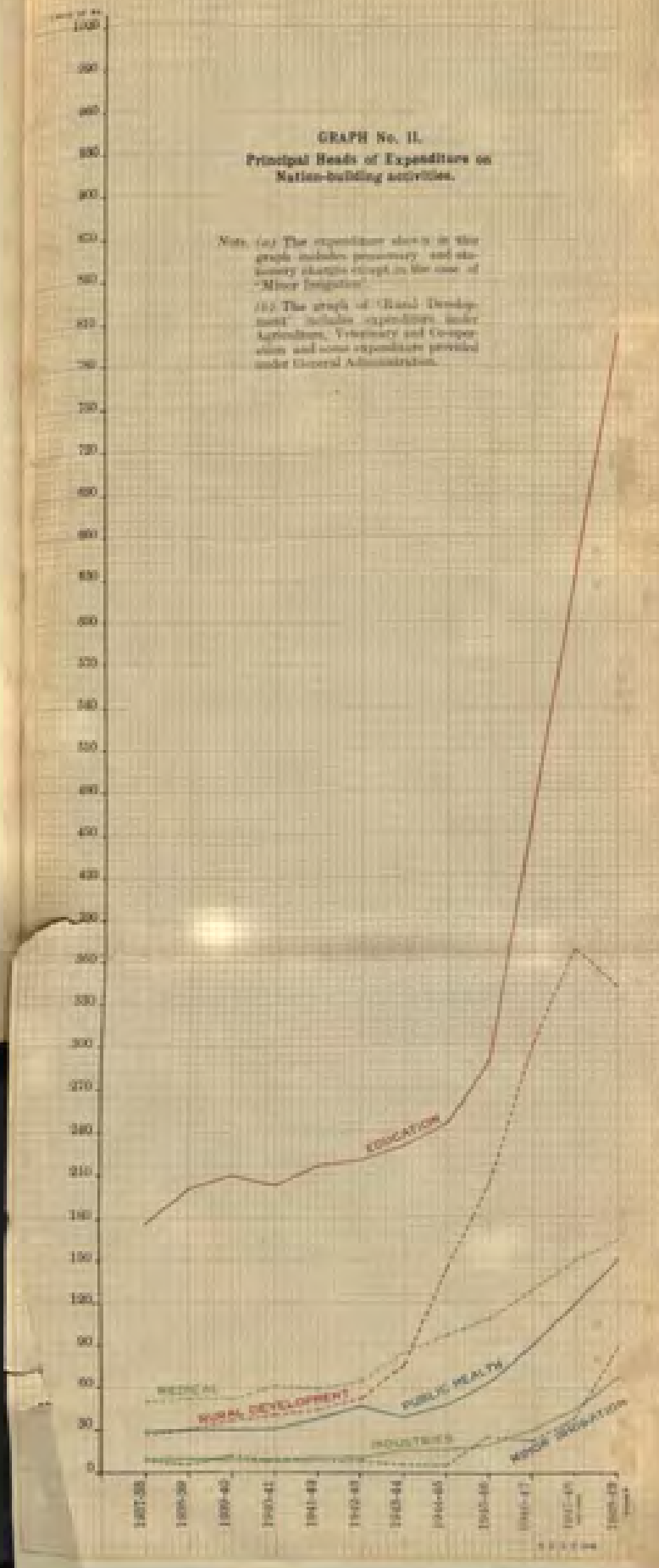

GRAPH No. I.
Principal Heads of Revenue.
1000
900
800
700
600
500
400
300
200
100
0
LAND REVENUE
EXCISE
STAMPS
FOREST
IRRIGATION
1937-38
1938-39
1939-40
1940-41
1941-42
1942-43
1943-44
1944-45
1945-46
1946-47
1947-48
1948-49

GRAPH No. II.

Principal Heads of Expenditure on Nation-building activities.

Note. (a) The expenditure shown in the graph includes pensionary and stationery charges except in the case of "Minor Irrigation".

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation and some expenditure provided under General Administration.



INTRODUCTORY NOTE

Section A of this Note is a short review of the accounts of 1946-47, and Section B of the revised estimates of 1947-48 (based on the figures for the first eight months of the year). A brief indication of the receipts and expenditure for 1948-49 is given in Section C. Further details will be found in the body of this publication.

SECTION A : 1946-47 (ACCOUNTS)

2. A nominal surplus of Rs. 5·14 lakhs was assumed in the budget. The accounts closed with a surplus of Rs. 375·99 lakhs :—

	Rs.
Revenue Receipts	4017·54 lakhs.
Revenue Expenditure	3641·55 lakhs.
	375·99 lakhs.

3. Some of the more important variations in estimates are explained below :—

(*a*) RECEIPTS

IV-Taxes on Income (+ Rs. 204·60 lakhs)

A larger assignment of income-tax was made to this Province owing to an improvement in the income-tax receipts divisible between the Central Government and the Provinces.

VIII-Provincial Excise (+ Rs. 291·58 lakhs)

The improvement was mainly due to (i) larger sales of country liquor and higher bids at auctions, (ii) heavy consumption of "Indian made" and imported foreign liquors and higher rates of assessment on these liquors and (iii) larger consumption of ganja and bhang, enhancement of the issue price of opium and higher bids at auctions.

IX-Stamps (+ Rs. 81·59 lakhs)

Among the important factors were (i) larger sales of non-judicial stamps owing to improvement in business generally and in transactions relating to transfer of immovable property in particular and (ii) enhanced receipts from probate duties.

X-Forest (+ Rs. 118·76 lakhs)

The increased receipts were mainly due to (i) better prices realised for forest coupes, timber etc., (ii) sale of grass to the military and (iii) departmental supply of firewood and charcoal.

XII-Receipts under Motor Vehicles Acts (+ Rs. 24·59 lakhs)

The betterment was chiefly due to (i) release of transport vehicles by the Defence Department for civilian use, (ii) import of new vehicles and (iii) issue of temporary permits.

XIII-Other Taxes and Duties (+ Rs. 45·92 lakhs)

The main reasons for the increase were (i) larger receipts from Betting and Luxury Taxes on account of increase in the licence fee payable by the Royal Western India Turf Club, and larger attendance at the races, (ii) larger consumption, both domestic and industrial, of electrical energy, and (iii) larger sales-tax receipts.

XXIX-Agriculture (+ Rs. 67·62 lakhs)

The improvement is mainly due to large sales of manures.

LI-Extraordinary Receipts (+ Rs. 77·28 lakhs)

The increase was mainly due to a subvention of Rs. 80 lakhs from the Central Government for Post-War Development Schemes.

(*b*) EXPENDITURE

12-Charges on account of Motor Vehicles Act (+ Rs. 17·85 lakhs)

The increase was mainly accounted for by a larger transfer to the Provincial Road Fund on account of an increase in the receipts creditable to that Fund.

25-General Administration (+ Rs. 49·55 lakhs)

The increase in expenditure was chiefly attributable to grant of interim relief and bonus to low-paid Government servants, and retrospective increase in dearness and cost of living allowances.

29-Police (+ Rs. 165·63 lakhs)

The excess was due to (i) re-organisation of unarmed police, (ii) establishment of Home Guards, (iii) creation of an Anti-Corruption branch, (iv) entertainment of more motor driver-mechanics and revision of their pays, (v) retrospective increase in dearness and cost of living allowances, (vi) grant of refreshment allowances, (vii) additional clothing, (viii) purchase of wireless sets, motor vehicles, loud-speakers etc., and (ix) opening of messes and canteens in certain districts coupled with an all-round increase in prices.

37-Education (+ Rs. 158·37 lakhs)

The additional expenditure was on account of (i) larger grants to local bodies for revision of pay and grant of allowances to primary teachers, (ii) increased grants to non-Government primary and special schools, (iii) grants to local bodies for introduction of compulsory elementary education in certain talukas, (iv) expansion of the Engineering College, Poona, (v) additional grants to the University of Bombay and to Research Institutes and Regional Libraries and (vi) retrospective increase in dearness and cost of living allowances and grant of interim relief and bonus to low-paid servants.

40-Agriculture (+ Rs. 55·45 lakhs)

This was mainly due to (i) purchase and distribution of chemical fertilisers to cultivators at concession rates, (ii) grant-in-aid to the Anand Institute and subsidies to Taluka Development Associations etc., and (iii) creation of additional staff.

47-Miscellaneous Departments (— Rs. 93·54 lakhs)

The variation is mainly due to an accounts adjustment in connection with the head "85A Capital Outlay on Provincial Schemes of State Trading".

54-Famine (+ Rs. 138·07 lakhs)

This was due to unforeseen expenditure mainly on (i) free distribution of reconstituted milk and supply of foodgrains at subsidised rates in scarcity areas, (ii) opening of new works for providing employment to scarcity labour and increase in wages, and (iii) payment of liberal subsidies and grants for various purposes such as cattle relief, water supply, execution of relief works by local bodies, etc.

57-Miscellaneous (+ Rs. 36·64 lakhs)

The increase was due to various factors such as grants to local bodies to meet increased expenditure and sanction of gratuitous relief to persons rendered destitute as a result of floods in Ahmednagar and Surat Districts and to sufferers in communal disturbances in Kolaba District.

4. At the end of 1946-47, the closing cash balance amounted to Rs. 19,66·50 lakhs as follows :—

	Closing cash balance for 1946-47 (In lakhs of rupees)
Central Road Development Fund	3·77
Famine Relief Fund	·01
Provincial Road Fund	78·68
Press Depreciation Reserve Fund	1·04
Nasik Distillery Depreciation Fund	1·43
Other Accounts (grants for specific purposes)	7·37
Balance with the Reserve Bank and Treasuries ..	41·00
Capital Expenditure met from balances	—11,52·85
Other debt heads (excluding Civil Deposits and Advances Repayable) ..	—63·98
Civil Deposits	3,89·47
Advances Repayable	—13·31
Special Development Fund	2,28·49
Post-War Reconstruction Fund	14,80·00
Free Balance	9,65·38
	19,66·50

SECTION B : 1947-48 (REVISED ESTIMATES)

5. The revised estimates, based on the latest actuals available, show a surplus of Rs. 56·27 lakhs against a revenue surplus of Rs. 5·93 lakhs assumed in the current year's budget :—

	Rs.
Revenue Receipts	4349·45 lakhs.
Revenue Expenditure	4293·18 lakhs.
Revenue surplus	56·27 lakhs.

6. Some of the more important deviations from budget estimates are explained below :—

(*a*) RECEIPTS

IV-Taxes on Income (— Rs. 78·66 lakhs)

The reduction is based on the latest intimation received from the Government of India.

VIII-Provincial Excise (— Rs. 109·16 lakhs)

The reduction is chiefly due to a larger fall than anticipated in the supply and consumption of "Indian made" and imported foreign liquor.

IX-Stamps (+ Rs. 43·97 lakhs)

The anticipated increase is based on the latest trend of actuals.

X-Forest (+ Rs. 49·71 lakhs)

The improvement is chiefly due to realisation of good prices for coupes, kurans and minor forest produce.

XII-Receipts under Motor Vehicles Act (+ Rs. 31·82 lakhs)

The increase in revenue is mainly due to (i) registration of, or issue of temporary permits for, a larger number of motor vehicles and (ii) registration of a larger number of vehicles disposed of by the military authorities.

XIII-Other Taxes and Duties (+ Rs. 235·71 lakhs)

The larger receipts anticipated are mainly from sales-tax (on commodities other than motor spirit).

XXIX-Agriculture (+ Rs. 53·08 lakhs)

The increase is mainly on account of larger sales of manures.

LI-Extraordinary Receipts (+ Rs. 148·04 lakhs)

The increase is due to (i) anticipated recovery from the Government of India of the expenditure met on their behalf on National Highways and (ii) transfer of a certain amount from the Special Development Fund (as previously constituted) to the Post-War Reconstruction and Development Fund, on account of the decision to confine the former Fund to schemes for the amelioration of Backward Classes.

(*b*) EXPENDITURE

8-Provincial Excise (+ Rs. 27·86 lakhs)

The increased expenditure is mainly due to (i) additional preventive staff sanctioned for enforcement of prohibition in the Province, and (ii) purchase of stores and various essential articles of plant and machinery for the Nasik Distillery.

10-Forest (+ Rs. 17·71 lakhs)

The increase is anticipated chiefly on account of (i) departmental charges for production of firewood, charcoal etc., (ii) payment of bonus and increased rates of dearness allowance and (iii) larger expenditure on P. W. R. Schemes.

12-Charges on account of Motor Vehicles Act (+ Rs. 20·71 lakhs)

The increase is mainly due to a larger transfer to the Provincial Road Fund on account of the accrual of a larger amount creditable to that Fund.

25-General Administration (+ Rs. 39·70 lakhs)

The larger expenditure is on account of various factors including (i) payment of bonus and higher rates of dearness and cost of living allowances, and (ii) employment of additional staff in the Civil Secretariat and in the districts.

29-Police (Rs. 78·78 lakhs)

The increase is mainly due to (i) increase in the rates of dearness allowance and payment of bonus, (ii) larger contingent expenditure on account of purchase of jeeps, hiring of quarters etc., (iii) sanction of additional establishment for the District Police, Railway Police and C. I. D. and (iv) other heavy expenditure on account of disturbed conditions in the Province.

37-Education (+ Rs. 50·41 lakhs)

The anticipated increase is largely due to further grants to Local Bodies and additional expenditure on P. W. R. and other schemes mainly in connection with primary education.

50-Civil Works (+ Rs. 18·77 lakhs)

The increase in the current year is mainly due to expenditure on National Highways, for which no provision was made in the current year's budget, and also to increased establishment charges.

64-A-Transfer to the Revenue Reserve (Post-War Reconstruction and Development) Fund (+ Rs. 116·24 lakhs)

The increase is due to Government's decision to transfer from the Special Development Fund (as previously constituted) to the Post-War Reconstruction Fund the balance left after deducting (i) a sum of Rs. 100 lakhs earmarked for a 5-year programme for the amelioration of Backward Classes and (ii) an amount equal to the unspent balance out of Rs. 25 lakhs already earmarked for this purpose in 1942-43.

7. On the basis of the revised estimates, the cash balance of the Province is anticipated to be Rs. 27,86·58 lakhs as follows :—

	Closing cash balance for 1947-48 (In lakhs of rupees)
Central Road Fund	3·77
Famine Relief Fund	·01
Provincial Road Fund	1,16·53
Press Depreciation Reserve Fund	·88
Nasik Distillery Depreciation Fund	1·04
Other Accounts (grants for specific purposes)	9·19
Balance with Reserve Bank and Treasuries	41·00
Capital expenditure met from balances	—4,16·76
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	—85·86
Civil Deposits	3,69·47
Advances Repayable	—83·31
Special Development Fund	1,05·08
Post-War Reconstruction Fund	18,96·24
Free balance	8,29·30
	27,86·58

SECTION C : 1948-49 (BUDGET ESTIMATES)

8. The estimates of receipts and expenditure (the former on the basis of *existing* taxation) for 1948-49 are as follows :—

	Rs.
Revenue receipts	41,38·42 lakhs.
Revenue expenditure	44,02·00 lakhs.
Revenue deficit	2,63·58 lakhs.

There is thus a deficit of over Rs. 2½ crores. Measures to cover the anticipated deficit will be announced by the Honourable the Finance Minister.

9. The budget estimate for the provincial share of receipts from income-tax (Rs. 7,57·26 lakhs) is based, as usual, on the latest intimation received from the Government of India. In comparison with the eight-monthly estimate for the current year (Rs. 8,41·70 lakhs), the budget estimate (Rs. 670 lakhs) for Provincial Excise, which takes into account the transition to the next stage of the Prohibition programme, shows a drop of slightly over Rs. 170 lakhs. In allowance for more normal conditions, a reduction of about Rs. 40 lakhs is made in forest revenue, and the budget estimate placed at

Rs. 1,95,61 lakhs. Receipts under the Bombay Sales Tax Act, 1946, are included in the estimates under "XIII-Other Taxes and Duties", and amount to Rs. 425 lakhs for 1948-49. The Sales Tax thus takes its place among the major sources of provincial revenue. The estimate under "II-Extraordinary Receipts" includes a subvention of Rs. 2 crores expected from the Government of India towards the cost of the Provincial Post-War Reconstruction Programme, as also a payment of about Rs. 1·05 crores by that Government in re-imbursement of expenditure on its behalf on National Highways.

10. The progress of the Post-war Reconstruction Schemes of Government is reflected in the budget estimates of revenue expenditure for 1948-49 which, in comparison with the eight-monthly revised estimates for the current year, are substantially higher under most of those heads of expenditure which relate to nation-building services such as education, public health, co-operation and industries. The increases are, approximately: Rs. 1,73 lakhs under "Education", Rs. 16 lakhs under "Medical", Rs. 26 lakhs under "Public Health", Rs. 4 lakhs under "Veterinary", Rs. 13 lakhs under "Co-operation", and Rs. 26 lakhs under "Industries". A provision of Rs. 1 crore stands included in the estimate under 47-Miscellaneous Departments for payment of part of the provincial share of the subsidy involved in selling imported foodgrains at existing levels of price in the rationed cities of Bombay, Ahmedabad, Poona and Sholapur. The balance of the provincial share (slightly over Rs. 60 lakhs) is expected to be met out of the funds of the Civil Supply Schemes. The total provincial share of the liability is one-third. The rest, viz., two-thirds, will be borne by the Government of India who, hitherto, have been meeting the whole liability themselves. The fifth and last annual contribution of Rs. 2 crores to the Debt Redemption and Avoidance Fund has been included in the provision which appears against "23, Appropriation for Redemption or Avoidance of Debt". It may be recalled that this Fund was constituted in 1944-45 with a view to accelerate the amortisation of the Bombay Government Loans of 1955, 1956 and 1958, and to provide for repayment to the Government of India in 1960 of the whole, or of as large a portion as may be practicable of the consolidated 4½ per cent. debt then outstanding. Some important provisions made under "37-Miscellaneous" are: Rs. 150 lakhs towards the cost involved in the revision of pay-scales (which is in addition to a total of about Rs. 94 lakhs, distributed between various heads of expenditure, on account of "interim relief" or "temporary additional pay", which will merge in the new pays admissible on revision); a grant-in-aid of Rs. 50 lakhs to the Bombay Municipality; and grants-in-aid (on the basis of 15 % of the land revenue derived from their jurisdiction) of Rs. 36 lakhs to District Local Boards and Rs. 14 lakhs to Village Panchayats.

11. The total provision for Post-war Reconstruction Schemes, existing and new, in the revenue section of the budget is Rs. 11·42 crores (inclusive of Rs. 1·6 crores shown as working expenses under the head "XLVIA: Receipts on account of nationalisation of road transport"). Besides, there is the capital expenditure—recorded under the relevant capital heads—on a number of important Post-war Reconstruction Schemes such as housing, milk supply, the electric grid, and the capital section of the scheme for nationalisation of road transport. The total of such capital expenditure in the budget is Rs. 8·8 crores. In all, therefore, the budget for 1948-49 provides for an expenditure of Rs. 20·22 crores on Bombay's programme of Post-war Reconstruction.

12. On the basis of the revised estimates of the current year and the budget estimates of the next year (but without taking into account the measures to cover the deficit referred to in paragraph 8), the year 1948-49 is expected to close with a cash balance of Rs. 1485·47 lakhs as follows:—

	Closing cash balance for 1948-49 (In lakhs of rupees)
Central Road Fund	3·77
Famine Relief Fund	·01
Provincial Road Fund	1,34·28
Press Depreciation Reserve Fund	—·01
Nasik Distillery Depreciation Fund	·44
Other Accounts (grants for specific purposes)	9·19
Balance with Reserve Bank and Treasuries	41·00
Capital expenditure met from balances	—12,31·30
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	—63·45
Civil Deposit	3,69·47
Advances Repayable	—83·31
Special Development Fund	78·14
Post-war Reconstruction Fund	18,96·24
Free Balance	3,31·00
	14,85·47

B. VENKATAPPIAH,
Secretary to Government.

18th February, 1948.

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ACCOUNTS OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1942-43, 1943-44, 1944-45, 1945-46, 1946-47 AND BUDGET, AND REVISED ESTIMATES FOR 1947-48 AND BUDGET ESTIMATES 1948-49.

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No. of Account Head.	Heads of Revenue.	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Accounts).	1947-48 (Budget).	1947-48 (Revised).	1948-49 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax	2,18,00	3,90,00	5,81,22	5,75,00	5,97,40	7,08,30	6,24,54	7,57,26
VII	Land Revenue	4,06,63	3,21,51	4,05,78	3,82,94	3,65,22	3,65,38	3,77,59	3,68,55
VIII	Provincial Excise	3,75,25	5,35,73	7,55,91	8,90,90	9,74,35	9,41,86	8,41,70	6,70,00
IX	Stamps	1,70,20	2,44,79	2,72,54	2,66,85	3,30,87	2,72,47	3,16,44	3,15,29
X	Forest	1,13,10	2,19,38	3,13,81	2,45,02	2,09,83	1,85,70	2,35,41	1,95,61
XI	Registration	20,93	26,90	27,94	27,61	30,24	27,00	30,55	28,18
XII	Receipts under Motor Vehicles Acts.	43,40	48,38	55,07	62,27	78,03	62,14	92,26	77,54
XIII	Other Taxes and Duties ...	2,98,59	3,30,97	4,90,55	4,29,17	5,34,70	6,23,10	5,55,81	8,61,38
	Total ...	15,76,10	21,17,66	28,52,80	28,79,66	31,80,84	31,80,85	32,79,00	32,73,81
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept ...	36,93	30,47	37,31	34,09	37,20	34,92	31,86	34,99
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	11,65	11,30	15,35	25,51	24,03	8,24	8,15	8,57
	Total ...	48,60	41,77	52,66	59,60	61,23	43,26	40,04	43,56
	Debt Service.								
XX	Interest	70,61	65,33	62,18	60,03	64,60	73,91	77,18	76,20
	Civil Administration.								
XXI	Administration of Justice ...	21,49	29,51	32,41	36,77	38,79	35,36	43,14	43,74
XXII	Jails and Convict Settlements ...	5,17	7,44	9,45	11,35	10,20	8,24	9,56	8,33
XXIII	Police	17,32	17,87	18,39	17,29	22,35	15,12	20,31	20,87
XXIV	Ports and Pilotage ...	...	...	7	8	6	6	5	5
XXVI	Education	19,31	19,63	22,41	24,60	29,52	24,53	28,40	26,50
XXVII	Medical	19,55	30,85	34,36	43,84	37,69	33,80	48,03	42,89
XXVIII	Public Health	43,96	39,92	44,12	52,21	65,29	38,53	39,14	39,32
XXIX	Agriculture	14,78	23,12	34,38	1,40,36	2,76,87	85,17	1,38,25	1,02,51
XXX	Veterinary	29	47	1,07	62	89	46	49	51
XXXI	Co-operation	9,77	4,64	3,57	9,32	11,40	6,40	3,92	6,50
XXXII	Industries	6,41	9,47	12,28	11,37	11,47	7,64	8,95	8,90
XXXVI	Miscellaneous Departments ...	2,40	12,08	29,25	52,49	54,92	74,08	76,51	61,09
	Total ...	1,60,42	1,95,60	2,98,16	4,00,80	5,59,56	3,28,88	4,28,37	3,72,93
	Civil Works.								
XXXIX	Civil Works	64,80	39,62	34,51	40,15	49,37	22,09	23,33	21,53
XL	Bombay Development Scheme ...	15,30	15,84	16,31	16,64	17,88	16,03	16,60	16,49
XLI	Receipts from Electricity Schemes	4	1	2	11	63	16	75	95
	Total ...	80,19	55,67	50,84	56,90	67,63	39,08	40,68	38,97
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund.	2,81	4,05	7,29	2,66	8,90	7,98	4,28	8,78
XLIV	Receipts in aid of Superannuation	6,02	7,53	7,27	5,31	5,45	6,56	5,41	7,36
XLV	Stationery and Printing ...	5,72	5,87	8,20	6,59	7,29	5,95	7,98	4,68
XLVI	Miscellaneous	13,01	13,23	14,73	14,65	18,09	9,57	16,63	12,28
XLVI-A	Receipts on account of Nationalisation of Road Transport Scheme ...	...	...	...	...	...	...	...	1,00
L	Miscellaneous adjustments between Central and Provincial Governments	15	10	10	7	1	10	10	5
	Total ...	53,01	30,98	37,73	29,60	12,70	25,05	36,79	28,90
	Extraordinary Items.								
LI	Extraordinary Receipts ...	30	4,17	52	...	30,41	2,00,00	2,49,01	3,01,75
LII-B	Civil Defence	48	9,97	11,92	10,78	10,48	...	4,40	...
	Total ...	78	14,14	12,44	10,78	40,89	2,00,00	2,53,44	3,01,75
	Total, Revenue ...	19,70,51	25,20,55	33,16,81	34,56,87	40,17,54	35,91,96	43,49,55	41,28,42

No. of Account Head.	Heads of Revenue.	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Accounts).	1947-48 (Budget).	1947-48 (Revised).	1948-49 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt	3,54,33	3,50,00	3,44,00	...	...	...	...	...
	Floating Debt	...	1,00,00	20,00	10,00	...	...	5,00	...
	Loans from the Central Government	...	3,00	1,00	2,50	...	50	50	10,00
	O.—Unfunded Debt.								
	Special loans	...	...	.....	1,55	5,00	...	...	3,44
	State Provident Funds ...	62,51	68,70	66,56	71,31	74,86	68,33	75,00	69,00
	P.—Deposits and Advances.								
	Famine Relief Fund	2,77	4,05	7,22	2,66	3,90	3,28	4,28	3,28
	Appropriation for Reduction or Avoidance of Debt	5,06	37,37	51,06	74,37	77,74	80,35	80,92	83,78
	Sinking Fund Investment Account.	...	10,43	22,44	1,09,40	1,61,85	1,81,40	1,84,26	1,89,61
	Debt Redemption and Avoidance Fund	...	...	2,00,00	4,13,06	2,18,23	2,24,55	2,24,66	2,21,45
	Provincial Road Fund ...	9,98	14,35	20,00	27,84	34,72	30,00	45,28	35,72
	Special Development Fund ...	20,00	1,00,01	2,82,88	27,62	51,00	...	6,00	...
	Post-war Reconstruction and Development Fund	1,39,17	1,10,53	4,50,00	5,50,00	2,50,00	5,00,00	4,16,24	...
	Depreciation Reserve Fund—Government Presses ...	33	31	32	35	37	35	35	31
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...	20	20	20	20	20	20	20	20
	Deposits of Local Funds ...	3,67,61	3,89,13	4,23,27	4,70,40	7,33,69	5,00,00	7,50,00	7,00,00
	Departmental and Judicial Deposits—Civil Deposits ...	17,14,29	45,17,02	13,33,28	8,56,99	7,24,06	7,00,00	6,50,00	7,00,00
	Other Accounts	60,31	26,81	12,66	39,01	33,18	10,83	13,97	14,41
	Advances repayable	28,56	6,51,55	33,68	29,67	47,14	32,50	50,00	50,00
	Permanent Advances	30	3	12	1,52	1,11	10	20	10
	Accounts with the Government of Burma	2	3	15	15	13	10	15	13
	Accounts with the Reserve Bank ...	49	45	48	51	11	45	20	40
	Accounts with the Government of Pakistan	...	...	.....	...	...	...	20,00	40,00
	Suspense Accounts	18,85,03	15,10,16	20,31,46	50,53,34	81,55,65	83,12,36	1,01,25,12	1,31,39,04
	Cheques and Bills	5,19,73	6,25,81	7,73,93	7,89,69	5,90,74	7,35,00	9,20,00	9,20,00
	Departmental and similar Accounts.	1,07	2,72	84	94	1,25	2,00	1,40	1,20
	R.—Loans and Advances by Provincial Government ...	78,29	80,33	97,86	1,03,68	99,62	1,25,68	1,12,93	1,15,78
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Account-ant General	25,47,52	26,79,01	52,14,94,	58,03,33	58,33,81	58,00,00	60,00,00	60,00,00
	Adjusting account between Central and Provincial Governments ...	1,34,43	2,04,61	3,32,59	2,30,00	1,42,58	1,60,00	1,75,00	1,80,00
	Adjusting accounts with Railways	21,33	28,94	31,32	47,96	56,75	55,00	54,00	50,00
	Inter-Provincial suspense account.	3,83	2,92	6,55	6,98	8,23	10,00	6,00	90,00
	Reserve Bank of India Remittances	7,97,00	13,56,67	19,14,72*	26,09,32	30,36,65	28,00,00	32,00,00	31,00,00
	U—Reserve Bank Deposits.								
	Reserve Bank Deposits ...	...	...	.....	...	35,32,86	...	...	...
	Total, Debt Heads ...	87,45,37	1,38,16,99	1,37,12,00	1,71,37,35	2,49,55,96	2,01,33,62	2,22,13,08	2,55,83,45
	Total Receipts ...	1,07,15,08	1,68,37,54	1,70,78,81	2,06,34,22	2,82,23,50	2,40,14,88	2,75,62,88	2,97,31,87
	Opening balance ...	2,79,59	1,98,12	76,17	−2,73,55	4,14,78	+41,921	−2,30,92*	+45,182
	Grand Total ...	1,09,95,27	1,65,35,66	1,71,54,98	2,03,60,37	2,86,38,28	2,40,56,80	2,73,31,61	2,97,85,05

† This is exclusive of (a) 17,34,72 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (d) 675 lakhs invested in long dated Government of India Securities.

* This is exclusive of (a) 21,37,54 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 5,94 lakhs invested in long dated Government of India securities.

‡ This is exclusive of (a) 27,43,40 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 6,91 lakhs invested in long dated Government of India securities.

No. of Account Head.	Heads of Expenditure.	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Accounts).	1947-48 (Budget).	1947-48 (Revised).	1948-49 (Budget).
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	67,69	69,21	73,47	82,13	90,18	92,87	98,72	97,45
8	Provincial Excise	41,76	48,91	53,34	89,03	78,77	76,46	1,04,22	94,92
9	Stamps	2,45	2,94	3,38	3,31	3,79	3,53	4,36	3,85
10	Forest	68,11	1,16,90	1,95,16	1,39,64	1,03,16	84,44	1,02,15	1,01,87
11	Registration	6,72	7,03	7,97	7,81	9,14	9,10	9,76	10,07
12	Charges on account of Motor Vehicles Acts.	22,22	26,57	32,80	41,29	50,69	41,81	62,62	51,04
13	Other Taxes and Duties	9,87	4,85	4,70	4,90	10,22	13,17	14,84	16,63
	Total ...	2,17,82	2,76,41	3,70,02	3,68,11	3,50,35	3,40,58	3,96,17	3,75,83
	Irrigation Revenue Account.								
17	Interest on Works for which capital accounts are kept—Irrigation Works.	41,73	41,74	41,75	41,49	41,75	42,20	41,98	43,92
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	85	99	1,82	2,04	3,81	5,07	6,19	8,42
	B. Navigation, Embankment and Drainage Works (P. W.).	7	6	5	7	6	8	7	7
	A. and B. Irrigation Works (Civil).	8,00	6,00	6,16	26,04	29,22	54,47	37,48	88,71
18 (1)	Other Revenue Expenditure financed from Famine Fund.	...	...	5,97	...	...	...	...	...
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	...	...	...
	Total ...	50,65	48,78	55,75	69,54	68,84	1,01,82	85,72	1,41,12
	Debt Services.								
22	Interest on Debt and other obligations.	1,16,29	1,04,83	88,06	81,43	70,59	74,16	81,70	73,21
23	Appropriation for Reduction or Avoidance of Debt.	6,06	27,17	2,49,25	2,70,77	2,72,13	2,73,20	2,73,20	2,73,66
	Total ...	1,22,35	1,32,00	3,37,31	3,52,20	3,42,72	3,47,36	3,54,90	3,46,87

No. of Account Head.	Heads of Expenditure.	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Accounts).	1947-48 (Budget).	1947-48 (Revised).	1948-49 (Budget).
1.	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration	84·80	1,00·82	1,31·13	1,59·86	2,00·18	1,78·78	2,13·45	1,94·8
27	Administration of Justice	70·02	75·50	82·01	89·17	99·10	98·32	1,04·47	1,03·0
28	Jails and Convict Settlements ...	34·58	55·82	41·61	41·39	48·46	41·90	72·51	60·0
29	Police	2,12·29	2,42·26	2,64·12	3,10·04	4,02·16	4,92·51	5,71·39	5,93·0
30	Ports and Pilotage	—1	—2	6	6	5	5	5	5
35	Scientific Departments ...	1·21	1·11	1·31	1·55	1·68	6·35	2·19	2·1
37	Education	2,03·21	2,19·30	2,57·52	2,79·85	4,52·04	5,30·30	6,39·71	7,03·0
38	Medical	58·29	76·84	90·89	1,02·17	1,19·94	1,32·93	1,36·68	1,36·8
39	Public Health	42·87	36·01	45·64	62·48	87·34	1,18·16	1,18·81	1,40·7
40	Agriculture	30·38	54·29	1,14·92	1,65·21	2,48·13	2,87·03	2,98·18	2,48·0
41	Veterinary	5·08	9·85	7·88	9·26	11·64	13·29	11·65	13·9
42	Co-operation	13·24	9·92	12·11	19·51	30·92	45·05	50·41	60·4
43	Industries	9·60	13·91	14·60	18·37	28·07	45·77	40·64	46·0
47	Miscellaneous Departments ...	20·68	35·44	49·71	2,37·65	99·43	1,35·19	1,35·56	2,19·7
43-A	Capital Outlay on Industrial Development	...	...	...	...	1·78	1·00	75	...
	Total ...	7,92·54	9,33·33	10,83·05	15,16·47	19,10·39	21,88·43	25,44·76	26,48·3
	Civil Works.								
50	Civil Works	1,53·33	1,41·37	1,72·67	2,20·10	2,33·66	2,61·72	2,60·49	3,53·3
51	Bombay Development Scheme ...	10·56	8·61	8·06	9·97	11·40	12·94	13·25	11·3
52-A	Other Revenue expenditure connected with Electricity Schemes.	...	...	98	2·77	1·53	99	6·79	9
53	Capital outlay on Electricity schemes met out of revenue.	1	...	1	...	1	...	26	...
	Total ...	1,72·90	1,49·98	1,82·71	2,32·77	2,46·70	2,75·65	3,01·79	3,65·3
	Miscellaneous								
54	Famine—								
	A. Famine Relief	12·72	81·13	1·25	6·41	1,53·07	12·00	6·87	12·0
	B. Transfers to Famine Relief Fund...	...	...	...	...	...	...	...	1,04·3
55	Superannuation Allowances and Pensions.	1,30·57	1,34·79	1,42·16	1,51·97	1,58·55	1,58·85	1,63·90	
56	Stationery and Printing	19·68	26·41	23·04	36·51	32·06	33·29	36·16	33·4
57	Miscellaneous	41·82	1,81·94	3,15·34	57·42	69·24	1,72·58	1,89·23	2,25·3
62	Miscellaneous adjustments between Central and Provincial Governments.	...	...	10·93	94	...	...	...	...
	Total ...	2,04·79	4,24·27	4,92·72	2,53·25	4,43·30	3,71·47	3,90·16	4,07·0
	Extraordinary Items.								
63	Extraordinary Charges	4·53	...	17·30	...	...	...	1·96	...
64-A	Transfer to the Revenue Reserve (Post-War Reconstruction and Development) Fund.	1,29·47	1,10·53	4,50·00	5,50·00	2,30·00	3,00·00	4,16·24	...
64-B	Civil Defence	78·68	74·55	72·59	49·29	34·55	63	1·31	91
	Total ...	2,17·68	1,85·08	5,40·19	5,99·29	2,64·55	3,00·63	4,19·51	91
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue accounts).	17,78·78	21,50·00	30,61·97	34,12·65	36,41·55	39,85·36	42,99·16	44,02·0
	Capital Account not charged to Revenue.								
68	Construction of Irrigation, Navigation Embankment and Drainage Works ...	29	30	15	14	19	22·42	9·47	1,60·0
70	Capital outlay on improvement of Public Health	9·58	45	—7	42	6·34	18·46	18·85	15·0
72	Capital Outlay on Industrial Development	...	...	...	...	...	...	...	—3·1
80	Bombay Development Scheme ...	—2·59	—9·13	—7·46	—37·71	—·68	—6·49	—7·08	
81	Capital Account of Civil Works outside the Revenue Account	6·16	9·98	23·76	20·80	7·27	3·29·72	49·70	3,04·1
81-A	Capital Outlay on Electricity schemes	...	...	1·11	...	4·34	1,04·32	43·88	1,43·8
82	Capital Account of other Provincial works outside the Revenue Account...	...	...	...	...	...	...	65·93	2,01·7
82-B	Capital Outlay on Nationalisation of Road Transport Schemes	...	...	...	...	34	...	...	2,00·0
83	Payments of Commuted value of Pensions	—1·36	—4·95	—7·68	—5·94	—3·92	—2·23	—1·86	—2·7
83-A	Capital Outlay on Provincial Schemes on state trading	...	11,07·26	2,76·87	—5,69·87	2,08·72	—2,12·61	—9,18·59	—10·3
	Total, Capital Expenditure outside the revenue account. ...	4·81	11,04·90	2,96·58	—5,92·32	2,22·26	2,48·60	—7,39·70	8,11·0

No. of Heads.	Heads of Expenditure.	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Accounts).	1947-48 (Budget).	1947-48 (Revised).	1948-49 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt	2	1	10	...	3	...	...	...
	Floating debt	...	56,00	70,00	10,00	...	...	5,00	...
	Loans from the Central Government ...	4,18,90	4,19,01	4,18,04	71,70	76,24	77,90	77,90	79,70
	O.—Unfunded Debt.								
	Special Loans	1,14	69	1,12	...	4,26	1,00	3,00	5,48
	State Provident Funds	48,07	36,49	36,38	51,40	61,29	50,00	62,00	53,00
	P.—Deposits and Advances.								
	Famine Relief Fund	6,58	4,06	7,22	2,66	8,90	3,28	4,28	3,28
	Appropriation for Reduction or Avoidance of Debt Sinking Funds	...	15	32	17	19	24	24	26
	Sinking Fund Investment Account ...	...	35,22	1,03,13	1,83,31	2,57,83	2,60,76	2,63,78	2,71,15
	Debt Redemption and Avoidance Fund ...	...	...	2,00,00	2,10,30	2,16,98	2,24,35	2,24,66	2,31,45
	Provincial Road Fund	6,63	10,50	6,55	16,69	5,66	9,07	8,73	17,55
	Special Development Fund	*35,60	*38,63	93,31	1,59,05	1,86,75	90,39	1,29,41	36,94
	Depreciation Reserve Fund—Government Presses	34	44	72	38	36	49	51	1,36
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...	5	4	9	4	1	10	59	89
	Deposits of Local Funds	3,52,29	3,96,18	4,14,91	4,66,28	7,10,97	5,00,00	7,89,00	7,00,00
	Departmental and Judicial Deposits—								
	Civil Deposits	16,83,76	46,58,73	12,68,84	8,21,28	6,06,04	7,00,00	7,00,00	7,00,00
	Other Accounts	54,57	27,80	27,29	23,09	30,64	10,83	12,05	13,47
	Advances repayable	5,54,44	33,24	37,32	41,89	49,11	39,00	1,20,00	60,00
	Permanent advances	26	10	81	3,13	2,92	10	1,00	10
	Accounts with the Government of Burma	7	3	20	—1	—34	35	60	35
	Accounts with the Reserve Bank ...	52	42	44	40	40	45	35	40
	Accounts with the Government of Pakistan	...	...	...	...	...	...	20,00	20,00
	Suspense Accounts	18,13,37	15,59,02	31,51,73	56,37,81	91,12,93	92,32,00	1,07,31,10	1,13,55,00
	Cheques and Bills	5,14,55	6,21,92	7,71,87	7,67,06	8,07,91	7,35,00	9,20,00	8,50,00
	Departmental and similar accounts ...	1,09	2,71	86	94	1,77	2,00	1,20	1,70
	Miscellaneous Security Purchase Accounts	...	...	...	...	...	...	...	...
	R.—Loans and Advances by Provincial Government ...	21,22	29,04	28,10	40,15	77,22	1,90,55	2,33,55	2,78,36
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	25,42,75	26,86,96	29,17,40	57,77,84	58,82,64	58,00,00	60,00,00	60,00,00
	Remittances by Bills	4	...	...	...	...	...	...	...
	Adjusting account between Central and Provincial Governments	1,28,94	2,28,17	3,07,40	2,04,55	1,53,81	1,80,00	1,75,00	1,80,00
	Adjusting accounts with Railways ...	21,34	28,91	31,50	48,45	57,04	50,00	54,00	50,00
	Inter-Provincial Suspense Account ...	3,72	2,84	6,48	9,78	7,33	20,00	6,00	20,00
	Reserve Bank of India Remittances ...	7,26,06	15,85,22	19,26,55	25,91,92	20,51,23	28,00,00	32,00,00	31,00,00
	U.—Reserve Bank Deposits.								
	Reserve Bank Deposits—	...	...	...	...	86,32,86	...	...	...
	Total, Disbursements under Debt Heads	20,13,56	32,04,59	1,40,70,89	1,71,55,28	2,50,55,39	1,98,78,08	2,37,34,95	2,43,09,25
	Total, Capital and Debt Heads ...	90,18,37	1,43,09,49	1,43,07,56	1,65,92,96	2,52,77,65	2,01,27,18	2,29,95,25	2,53,80,84
	Total, Disbursements ...	1,07,97,15	1,64,59,49	1,74,23,43	1,99,45,89	2,89,19,90	2,40,12,51	2,73,88,43	2,97,22,34
	Closing Balances ...	1,93,12	76,17	—2,73,85	4,14,78	@ —2,30,92	‡44,29	†43,18	*42,71
	Grand Total ...	1,09,90,27	1,65,35,66	1,71,54,98	2,03,60,37	2,86,88,98	2,40,56,80	2,73,31,61	2,97,65,05

@ This is exclusive of (a) 21,91,42 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 6,91 lakhs invested in long dated Government of India securities.

‡ This is exclusive of (a) 16,83,76 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (d) 6,75 lakhs invested in long dated Government of India securities.

† This is exclusive of (a) 27,43,10 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Governments of India Securities and (d) 6,91 lakhs invested in long dated Government of India Securities.

* This is exclusive of (a) 14,49,76 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities, and (d) 6,91 lakhs invested in long dated Government of India Securities.

STATEMENT B.

Estimate of Expenditure on Capital Account.

[In thousands of Rupees.]

—	Total estimated cost of works included in 1948-49 Budget Estimates.			Expenditure up to 31st March 1947.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1947-48.	1948-49.	
1	2	3	4	5	6	7	8
Irrigation Works ...	15,56,87	2,12,15	17,69,02	2,48	7,61	1,09,61	16,49,32
Bombay Development Scheme ...	7,18,29	...	7,18,29	6,22,78	7	5	95,59*
Other Works ...	11,10,97	5,71,73	16,82,70	7,75	95,84	3,77,21	11,71,90
Total ...	33,86,13	7,83,88	41,70,01	6,33,01	1,03,52	4,86,87	29,16,81

Note.—The statement includes all capital expenditure whether met from (a) loan or (b) from ordinary balances except expenditure under "72, Capital outlay on Industrial Development, 82, Capital Account of Other Provincial Works outside the Revenue Account, 82-B-Capital outlay on Nationalisation of Road Transport Scheme, 83-Payments of Commuted Value of pensions and 85-A Capital outlay on Provincial Schemes of State Trading."

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 307.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

[In thousands of Rupees.]

—	Total outstanding on 1st April 1947.	To be borrowed in 1947-48.	To be repaid in 1947-48.	Total outstanding on 31st March 1948.	To be borrowed in 1948-49.	To be repaid in 1948-49.	Total outstanding on 31st March 1949.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(a) Government share	6,74,42	...	6,78	6,67,64	...	7,15	6,60,49
(b) Share of the Bombay Municipal Corporation, viz., three long-dated loans of the Improvement Trust ...	3,61,58	...	5,80	3,55,78	...	6,00	3,49,78
Total, Consolidated debt ...	10,36,00	...	12,58	10,23,42	...	13,15	10,10,27
II. Permanent Debt—							
(i) 3 per cent. Bombay Government Loan, 1955	3,54,23	...	...	3,54,23	...	...	3,54,23
(ii) 3 per cent. Bombay Government Loan, 1956	3,50,00	...	...	3,50,00	...	...	3,50,00
(iii) 3 per cent. Bombay Government Loan, 1958	3,44,00	...	...	3,44,00	...	...	3,44,00
Total, Permanent Debt ...	10,48,23	...	...	10,48,23	...	...	10,48,23
III. Floating Debt—							
(a) Treasury Bills	...	...	...	...	...	...	.....
(b) Other Floating Debt	...	...	...	...	...	...	.....
Total, Floating Debt ...	...	...	...	...	...	...	.....
IV. Loans to Bombay Municipal Corporation	5,50,83	...	64,32	4,86,51	...	66,55	4,19,96
Total ...	26,35,06	...	76,90	25,58,16	...	79,70	24,78,46
Net debt on Government account [i.e., items I (a), II and III]	17,22,61	...	6,78	17,15,87	...	7,15	17,08,72

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1947 amounted to 5 17,22 and are expected to amount to 5 20,22 on 1st April 1948. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (see paragraphs 329 331).

The figures do not take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1947 to 1,54.15.

In addition a small sum of 98 on account of the Bombay Development Loan, 1920, was still lying unclaimed on 1st April 1947 (see paragraph 322A).

STATEMENT D.

STATEMENT OF DEBT CHARGES.

[In thousands of Rupees.]

—	1946-47 (Accounts).			1947-48 (Revised).			1948-49 (Budget).		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget ...	1,38,81	74,24	2,03,05	1,27,32	76,90	2,04,22	1,22,45	79,70	2,02,15
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	43,26	67,82	1,11,18	40,06	70,12	1,10,18	36,65	72,55	1,09,20
Net Debt charges borne by Provincial revenues ...	85,45	6,42	91,87	87,26	6,78	94,04	85,80	7,15	92,95

N.B.—The above figures of net debt charges do not take into account the receipt of interest on loans and advances made by Government which amount to about five lakhs and ten thousand. The figure of principal under 1946-47 (accounts) does not take into account the sum of Rs. two lakhs repaid to the Government of India on account of loan taken from the Government of India for Food Production Drive.

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1948-49 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Minister for Home and Revenue.	Land Revenue	7, Land Revenue	92,62
2	Hon'ble the Minister for Excise and Reconstruction.	Provincial Excise	8, Provincial Excise	94,09
3	Hon'ble the Minister for Home and Revenue.	Stamps	9, Stamps	3,85
4	Hon'ble the Minister for Forests and Agriculture.	Forest	10, Forest	1,01,54
5	Hon'ble the Minister for Home and Revenue.	Registration	11, Registration	10,07
6	Hon'ble the Minister for Home and Revenue.	Charges on account of Motor Vehicles Acts...	12, Charges on account of Motor Vehicles Acts.	8,69
7	Hon'ble the Minister for Home and Revenue.	Other Taxes and Duties	13, Other Taxes and Duties	16,63
8	Hon'ble the Minister for Health and Public Works.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses, and "18.—Other revenue expenditure financed from ordinary revenues".	1,19,761
9	Hon'ble the Minister for Finance, Co-operation and Village Industries.	General Administration	25, General Administration	1,92,98
10	Hon'ble the Minister for Home and Revenue.	Administration of Justice	27, Administration of Justice ...	81,79
11	Do. ...	Jails and Convict Settlements ...	28, Jails and Convict Settlements ...	40,70
12	Do. ...	Police	29, Police	5,93,63
13	Hon'ble the Prime Minister.	Ports and Pilotage	30, Ports and Pilotage	5
14	Hon'ble the Prime Minister.	Scientific Departments	36, Scientific Departments	2,31
15	Do. ...	Education	37, Education	7,93,70
16	Hon'ble the Minister for Health and Public Works.	Medical	38, Medical	1,56,98
17	Do. ...	Public Health	39, Public Health	1,40,37
18	Hon'ble the Minister for Forests and Agriculture.	Agriculture	40, Agriculture	2,48,90
19	Do. ...	Veterinary	41, Veterinary	19,94
20	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Co-operation	42, Co-operation	63,48
21	Hon'ble the Minister for Industries, Fisheries and Backward Class Department.	Industries	43, Industries	66,30
22	Hon'ble the Minister for Law and Civil Supplies.	Miscellaneous Departments	47, Miscellaneous Departments ...	2,19,37
23	Hon'ble the Minister for Health and Public Works.	Civil Works	50, Civil Works	(a) 4,36,581

(a) This demand is made up as shown below :—

				Rs.
50, Civil Works	...	...	...	3,79,13,500
XVII—*Deduct*—Working Expenses—				
Establishment ...	...	...	...	4,11,600
Tools and Plant ...	...	...	...	17,100
18, Other Revenue Expenditure—				
Establishment ...	...	...	...	54,000
Tools and Plant ...	...	...	...	4,500
XLI—Receipts from Electricity Scheme—Deduct working Expenses—Establishment ..		...	...	2,700
Tools and Plant		...	...	200
51, Bombay Development Scheme—				
Establishment ...	...	...	...	1,32 000
Tools and Plant ...	...	...	...	11,000
68, Construction of Irrigation, etc. Works—				
Establishment ...	...	...	...	16,29,200
Tools and Plant ...	...	...	...	1,35,500
81, Capital Account of Civil Works etc.—				
Establishment ...	...	...	...	30,90,000
Tools and plant ...	...	...	...	2,57,000
				(a) 4,36,58,100

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
24	Hon'ble the Minister for Health and Public Works.	Bombay Development Scheme	51, Bombay Development Scheme ..	10,29-9
25	Do. ...	Electricity Schemes	XLI, Receipts from Electricity Schemes—Deduct Working expenses	94-5
26	Do. ...	Other Revenue Expenditure, etc. ...	52A, Other Revenue expenditure connected with Electricity Schemes.	99
27	Hon'ble the Minister for Home and Revenue.	Famine	54, Famine	12,00
28	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	1,62,01
29	Hon'ble the Minister for Industries, Fisheries and Backward Class Departments.	Stationery and Printing	56, Stationery and Printing	35,64
30	Hon'ble the Minister for Home and Revenue.	Miscellaneous	57, Miscellaneous	2,85,35
31	Do. ...	Road Transport Scheme	XLVI-A—*Deduct*—Working Expenses ...	1,50,00
32	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Extraordinary Charges	63, Extraordinary Charges	2,04
33	Hon'ble the Minister for Home and Revenue.	Civil Defence	64-B, Civil Defence	91
			Total ...	41,63,12
		B.—Expenditure charged to Capital.		
34	Hon'ble the Minister for Health and Public Works.	Irrigation	68, Construction of Irriga ion, etc. Works ..	91,95
35	Hon'ble the Minister for Health and Public Works.	Public Health	70, Capital Outlay on Improvement of Public Health.	27,70
36	Hon'ble the Minister for Industries and Fisheries.	Industrial Development	72, Capital Outlay on Industrial Development.	23,00
37	Hon'ble the Minister for Health and Public Works.	Bombay Development Scheme	80, Bombay Development Scheme ...	4-8
38	Do. ...	Civil Works	81, Capital Account of Civil Works outside the Revenue Account.	1,71,07
39	Do. ...	Electricity Schemes	81A, Capital Outlay on Electricity Schemes.	1,37,72
40	Hon'ble the Minister for Housing and Labour.	Housing for Industrial Labour ...	82, Capital Account of other Provincial Works outside the Revenue Account.	2,03,77
41	Hon'ble the Minister for Home and Revenue.	Road Transport Scheme	82-B, Capital Outlay on Nationalisation of Road Transport Scheme	2,00,00
42	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	7,70
43	Hon'ble the Minister for Law and Civil Supplies.	Provincial Schemes connected with the state trading.	85A, Capital Outlay on Provincial Scheme of state trading.	66,62,71
			Total ...	75,28,27-8
		C.—Expenditure under Debt, Deposits and Remittance Heads.		
44	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Advances repayable	Advances repayable	10,50
45	Hon'ble the Minister for Home and Revenue.	Loans and Advances bearing interest ..	Loans and Advances by Provincial Government.	2,78,56
			Total ...	2,89,06

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Share of taxes on income	5,97,40	7,03,20	6,24,54	7,57,26

1. Section 138 (*1*) of the Government of India Act, 1935, provided that taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces, or taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenue) Order, 1936, accordingly fixed the prescribed percentage at 50 and the share of the Province of Bombay at 20 per cent. of the prescribed percentage. The Order originally laid down that, in addition to its own share, the Central Government shall, during the years 1937-38 to 1941–42, retain either the whole of the Provincial share or so much of it as shall, together with the Railway contribution to general revenues, bring the Central Government's share up to 13 crores. This Order was subsequently amended and the sum to be retained by the Central Government out of the provincial pool during each of the three years after the 1st April 1939 was fixed at the sum of 4½ crores. The same amount was also fixed for retention by the Central Government during the years 1942–43 to 1945–46 under the proviso to Section 138 (*2*) of Government of India Act, 1935. The current year's revised estimate and the next year's budget estimate have been framed on the basis of the latest information received from the Central Government.

VII and 7, Land Revenue.

Revenue.

Pages 13-14 Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Ordinary Revenue	3,61,56	3,60,00	3,75,00	3,65,00
Sale of Government Estates	2	50	32	25
Sale proceeds of waste lands and redemption of land tax	3,46	2,00	4,00	2,50
Recoveries on account of survey and settlement charges	1,93	2,25	2,62	2,25
Recovery of cost of maintenance of boundary pillars	1	4	8	4
Rates and cesses on lands	4	.....	.....	.....
Recoveries of overpayments	11	10	10	10
Collection of payments for services rendered	48	72	64	72
Miscellaneous	7,56	8,50	6,46	7,50
Transfer from the deposit account of the Special Development Fund ...	51	.....	.....	.....
Deduct—Portion of Land Revenue due to irrigation	—7,33	—7,23	—7,23	—7,81
Total, Land Revenue ...	3,68,35	3,66,88	3,81,99	3,70,55
Deduct—Refunds ...	—2,83	—1,50	—4,40	—2,00
	3,65,52	3,65,38	3,77,59	3,68,55

Expenditure.

Pages 70-83 Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Charges of Administration	29,38	28,82	33,27	30,21
Land Records	46,05	44,45	45,83	49,14
Assignments and Compensations	14,16	13,82	14,82	13,75
Special Development Programme	51	.....	.....	.....
Post-War Reconstruction and Development Programme	4	5,35	4,54	4,35
Charges in England	4	13	26	.....
Total ...	90,18	92,57	98,72	97,45
Charged ...	*6,01*	*6,27*	*5,28*	*3,77*
Voted ...	84,17	86,30	93,44	93,68

Revenue.

. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue, due to irrigation which is subsequently transferred to irrigation heads (XVII and XVIII). The current year's revised estimate is based on past and current actuals, taking into account likely reduction due to the adverse season in some parts of the Province. The next year's estimate is based on past and current actuals.

3. *Sale of Government Estates.*—The receipts are of a fluctuating nature. The current year's revised and the next year's budget estimates have been framed on the basis of past and current actuals.

4. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature, depending upon the demand for land. The revised estimate of the current year is based on the progress of current actuals and the increase is apparently due to the demand for waste land for the purpose of cultivation under the "Grow More Food" campaign.

5. *Recoveries on account of survey and settlement charges.*—The current year's revised estimate is based on past and current actuals.

6. *Miscellaneous.*—Receipts under this head include quarry fees; items of miscellaneous land revenue and the annual contribution from the Government of India in lieu of abatement of non-agricultural assessment on private lands used for the manufacture of salt. These receipts are of a fluctuating nature. The current year's revised estimate has been fixed on the basis of the progress of current actuals while the next year's estimate is based on past actuals.

7. *Refunds.*—This is a fluctuating item. The revised estimate for the current year is based on the progress of current actuals and the next year's estimate is fixed on the basis of past actuals.

Expenditure.

8. *Charges of Administration.*—The increase in the current year's revised estimate is mainly due to (*i*) improvement of khar bunds in the Northern Division; (*ii*) additional expenditure for acquisition of land for village sites; (*iii*) grant of increased rates of dearness allowance and grant of interim bonus (*iv*) increased expenditure on contingent items and (*v*) transfer of the provision of 100 on account of the scheme of construction and repairs of chavdis from the Post-War Reconstruction and Development Programme. The next year's budget estimate is based mainly on the sanctioned expenditure.

9. *Land Records.*—The increase in the current year's revised estimate is mainly due to increase in the rates of dearness allowance, grant of interim bonus, additional establishment and larger expenditure on account of boundary marks. The increase in the next year's estimate is mainly due to inclusion of full year's provision for increased rates of dearness allowance and increase in the temporary establishment.

10. *Assignments and compensations.*—The revised estimate which is higher than the current and next year's estimates is due to the payment of arrear claims in respect of past years.

11. *Post-War Reconstruction and Development Programme.*—Variations under this minor head have been explained in the separate issue of the Post-War Reconstruction and Development Programme estimates.

VIII and 8, Provincial Excise.

Revenue

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.	Pages 15–18, Civil Budget Estimates.
Country spirits	3,23,81	3,09,00	3,14,00	2,50,00	
Country Fermented Liquor	1,18,66	1,02,00	1,15,00	94,00	
Malt Liquors	1,27	1,00	45	40	
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	3,39,17	4,07,50	3,12,00	2,39,00	
Receipts from commercial spirits including denatured spirits and medicated wines	8,27	4,40	7,00	5,90	
Opium	29,29	29,49	23,25	19,40	
Duties on medical and toilet preparations containing alcohol, opium, etc.	5,70	6,00	3,20	3,50	
Hemp and other drugs	39,29	28,45	19,59	11,00	
Receipts from Distilleries	63,31	44,22	42,31	38,10	
Fines, confiscations and miscellaneous	25,92	17,60	13,12	16,54	
Recoveries of overpayments	1,10	10	3	5	
Collection of payments for services rendered	17	20	50	21	
Total ...	9,85,96	9,49,96	8,50,16	6,78,10	
Deduct—Refunds ...	—11,71	—8,10	—8,46	—8,10	
Net Total ...	9,74,25	9,41,86	8,41,70	6,70,00	

Expenditure.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.	Pages 84–93, Civil Budget Estimates.
Superintendence	1,49	1,69	2,46	3,02	
District Charges	35,20	32,50	41,35	50,64	
Distilleries	21,23	21,71	23,10	21,29	
Departmental and commission shops	2,65	2,59	3,16	3,85	
Cost of opium supplied to Provincial Excise Department ...	8,17	7,20	5,55	4,71	
Purchase of ganja and other drugs	20	23	1,77	75	
Compensations	9,49	10,52	26,59	9,48	
Works	13	... ...	3	.....	
Charges in England	21	2	31	18	
Total ...	78,76	76,46	1,04,32	94,92	
Charged ...	65	65	56	23	
Voted ...	78,11	75,81	1,03,76	94,69	

Revenue.

12. *Country Spirits.*—The increase in the current year's revised estimate is due to larger consumption of country liquors. The decrease in the next year's budget estimate is due to 50 per cent. reduction in the consumption of liquor as a result of prohibition policy of Government.

13. *Country Fermented Liquor.*—The increase in the current year's revised estimate is due to enhanced rate of tree tax and higher bids realised at the current year's auctions. The decrease in the next year's budget estimate is due to 50 per cent. cut in ration as a result of prohibition policy of Government.

14. *Malt liquors.*—The decrease in the current year's revised and the next year's budget estimates is due to smaller imports of Indian made beer into the Province.

15. *Wines and Spirits.*—The decrease in the current year's revised and the next year's budget estimates is due to smaller imports into the Province of Indian made foreign spirits and fall in consumption of foreign liquor especially in view of the prohibition.

16. *Receipts from commercial spirits including denatured spirits and medicated wines.*—The current year's revised estimate is based on the progress of current actuals and the increase over the current year's budget is mainly due to larger imports of denatured spirits. The next year's estimate is based on the progress of past actuals.

17. *Opium.*—The decrease in the current year's revised is due to the progressive quarterly cut in the consumption of opium and the abolition of opium licenses from August 1947 for the sale of this drug. The next year's estimate takes into account the progressive cut in the consumption of opium.

18. *Duties on medicinal and toilet preparations, etc.*—The decrease in the current year's revised and the next year's budget estimates is due to smaller imports of medicinal and toilet preparations.

19. *Hemp and other Drugs.*—The decrease in the current year's revised and the next year's budget estimates is due to progressive reduction in consumption of these drugs and to the termination of licenses for the retail sale of these drugs from August 1947.

20. *Receipts from Distilleries.*—The decrease in the current year's revised estimate is mainly due to the fall in consumption of spirits manufactured at the Government Central Distillery, Nasik. The receipts in the next year are expected to fall as a result of the prohibition policy.

21. *Fines, confiscations and miscellaneous.*—The receipts under this head are of a fluctuating nature. The revised estimate is based on the progress of current actuals and the decrease is due to the fall in sale of country liquor and hemp drugs. The next year's estimate is based on the progress of past actuals after taking into account likely reduction due to prohibition.

22. *Collection of payments for services rendered.*—The current year's revised estimate is based on the current actuals.

23. *Refunds.*—The revised estimate of the current year is based on the current actuals.

Expenditure.

24. *Superintendence.*—The increase in the current year's revised and the next year's budget estimates is due to provisions required for the Provincial Prohibition Board.

25. *District Charges.*—The increase in the current year's revised and the next year's budget estimates is due to (1) sanction of increased rates of dearness allowance, (2) employment of preventive staff for the enforcement of prohibition and (3) introduction of Nira Scheme in Bombay and Ahmedabad.

26. *Distilleries.*—The increase in the revised estimate compared with the budget estimate for the current year is due to (1) larger expenditure on the purchase of some essential articles of plant and machinery, (2) grant of interim bonus and dearness allowance at increased rates and (3) higher cost of labour.

27. *Departmental and Commission Shops.*—The increase in the current year's revised estimate is mainly due to the additional staff employed to run the departmental depots of opium and hemp drugs and to the grant of bonus and dearness allowance at increased rates. The increase in the next year's budget estimate compared with the current year's revised estimate is mainly due to the additional staff employed to run the depots and the full year's provision for increased rates of dearness allowance.

28. *Cost of opium supplied to Provincial Excise Department.*—The decrease in the current year's revised and next year's budget estimates is the result of the progressive quarterly cut in the consumption of opium.

29. *Purchase of ganja and other drugs.*—The increase in the current year's revised estimate is due to the Government's scheme of closing all retail licenses for the sale of hemp drugs and opium and effecting the sale of these drugs through the departmental depots. This involves the purchase of large stocks of ganja by the Excise Department. The next year's estimate is based on the actual requirement of the quantity of ganja and other drugs.

30. *Compensations.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to the payment of surplus compensation to the leased Indian States. The next year's estimate does not include any such provision.

31. *Charges in England.*—The increase in the current year's revised estimate as compared with the current year's budget is due to the provision on account of leave salary, etc. of Mr. E. W. Perry, late Commissioner of Excise.

IX and 9, Stamps.

Revenue.

Pages 19–20, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Non Judicial—				
Sale of Stamps	2,40,32	2,00,00	2,35,43	2,38,00
Duty on impressing documents	14,42	7,00	6,49	8,00
Fines and Penalties	28	27	27	27
Miscellaneous	62	36	2,17	46
Deduct—Refunds	—1,80	—1,30	—1,68	—1,46
Total	2,53,84	2,06,33	2,42,68	2,45,27
B—Judicial—				
Court fees realised in stamps (other than probate duty)	53,91	52,00	58,62	54,54
Probate duty	23,81	15,00	16,01	16,21
Fines and Penalties	2	2	2	2
Miscellaneous	1	.....	.....	.....
Deduct—Refunds	—72	—88	—89	—75
Total	77,03	66,14	73,76	70,02
Grand Total	3,30,87	2,72,47	3,16,44	3,15,29

Expenditure.

Pages 94–95, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Non-Judicial—				
Superintendence	84	50	63	57
Charges for the sale of stamps	1,70	1,47	1,77	1,65
Cost of stamps supplied from Central Stamp Store	52	53	67	53
Total	3,06	2,50	3,07	2,75
B—Judicial—				
Superintendence	25	51	63	57
Charges for the sale of stamps	30	38	45	39
Cost of stamps supplied from Central Stamps Stores	11	14	21	14
Total	72	1,03	1,29	1,10
Grand Total	3,79	3,53	4,36	3,85

M&I Bk H 1188—5

Revenue.

32. *A-Non-Judicial.*—The increase in the revised estimate over the current year's budget estimate is mainly due to (*i*) receipts on account of the clearance lists received for stamping in the office of the Superintendent of Stamps on resumption of forward transactions from Bombay and Ahmedabad, and (*ii*) greater receipts realised under "Miscellaneous" for composition of stamp duty. The next year's budget estimate is based on the progress of actuals.

33. *B Judicial.*—The increase in the current year's revised estimate is mainly due to larger receipts under "Court fees realised in Stamps other than Probate Duty."

Expenditure.

34. *A-Non-Judicial and B-Judicial.*—The increase in the current year's revised estimate is mainly due to (*i*) the overtime allowance on account of the work of over-printing of nine pies post-cards, (*ii*) the enhanced rates of dearness allowance, (*iii*) grant of bonus to Government servants, (*iv*) increased sale of stamps, and (*v*) creation of some additional temporary posts.

X and 10, Forest.

Revenue.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Timber and other produce removed from the forest by Government Agency	1,11,22	72,00	81,10	80,60
Timber and other produce removed from the forest by Consumers or Purchasers	1,52,39	1,06,35	1,49,32	1,10,97
Drift and Waif Wood and confiscated forest produce	4	1	4	1
Revenue from forests not managed by Government	38	42	47	37
Miscellaneous	8,74	7,00	7,33	5,24
Transfer from the Special Development Fund	49	.....	.....	.....
Total ...	2,73,26	1,85,78	2,38,26	1,95,69
Deduct—Refunds ...	—3,43	—8	—2,85	—8
Total ...	2,69,83	1,85,70	2,35,41	1,95,61

Pages 21-22, Civil Budget Estimates.

Expenditure.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
General Direction	1,68	1,59	1,83	2,28
Conservancy and Works	69,04	43,73	54,49	56,60
Establishment	35,29	32,99	34,88	33,67
Special Development Programme	49	.....	.....	.....
Post-War Reconstruction and Development Programme	68	5,13	9,27	8,36
Interest on Capital Outlay	33	33	33	33
Charges in England	65	67	1,35	63
Total ...	1,08,16	84,44	1,02,15	1,01,87
Charged ...	3,02	3,35	1,48	33
Voted ...	1,05,14	81,09	1,00,67	1,01,54

Pages 96-101, Civil Budget Estimates.

Mint Bk H 1135—5c

Revenue.

35. *Timber and other produce removed from the forests by Government Agency.*—The increase in the current year's revised estimate is due to (*i*) supply of pre-empted Haldu and Kalam Timber for Bobbin manufacture, (*ii*) sale of rejected lorry body sizes in West Khandesh Division, (*iii*) sale of Departmental firewood and charcoal in the West Khandesh and West Nasik Divisions, (*iv*) delivery of firewood to the Bombay Wood Distillation Factory at Londa, and (*v*) greater quantity of scented sandal-wood expected from the Departmental Kamgiris. The next year's budget is based mainly on the anticipated outturn of a larger quantity of timber and other produce, firewood and charcoal, in the Central Circle.

36. *Timber and other produce removed from the Forest by Consumers or Purchasers.*—The increase in the current year's revised estimate is due to realization of better prices for coupes, Kurans and minor forest produce farms.

37. *Miscellaneous.*—The decrease in the next year's budget estimate is due to (*i*) anticipated reduction in the contribution in respect of officers and subordinates likely to be on deputation and hence less recovery of leave contributions, etc., and (*ii*) anticipated fall in earnings from Government trucks which are proposed to be disposed off.

38. *Deduct Refunds.*—The increase in the current year's revised estimate is due to (*i*) the refund to the Western India Match Company for Sawar logs, (*ii*) refund of surcharges in certain coupes from contractors in the East Khandesh Division, (*iii*) refund of excess recovery of price of firewood to contractors in the West Khandesh Division, and (*iv*) refund to Central Government and other indentors whose demands could not be complied with.

Expenditure.

39. *Conservancy and Works.*—The increase in the current year's revised estimate is due to (*i*) payment of price of pre-empted Haldu and Kalam logs, (*ii*) payment for departmental production of firewood and charcoal, (*iii*) supply of Sawar logs to the Western India Match Company, (*iv*) payment of contractor's bills for delivery of timber into Government Timber Depots and (*v*) increase on account of metal collection for the Dandeli Depot roads. The increase in the next year's budget estimate is due to (*i*) pre-emption of peak logs for supply to the Housing Department, (*ii*) greater production of charcoal at higher cost in Belgaum and West Khandesh Divisions, and (*iii*) increase in cost of labour and material required for road repairs.

40. *Establishment.*—The increase in the current year's revised estimate is mainly due to (*i*) payment of bonus and increased rates of dearness allowance, (*ii*) probable requirements for leave salary and (*iii*) local purchase of stationery articles.

41. *Post-War Reconstruction and Development Programme.*—Variations under this minor head have been explained in the separate issue of Post-War Reconstruction and Development Programme Estimates.

XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Fees for registering documents	29,53	26,27	29,50	27,45
Fees for copies of registered documents	55	58	68	58
Miscellaneous	17	18	40	18
	29,55	27,03	30,58	28,21
Deduct—Refunds ...	—3	—3	—3	—3
Total ...	30,24	27,00	30,55	28,18

Expenditure.

Pages 102–103, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Superintendence	48	49	50	51
District Charges	8,66	8,61	9,26	9,56
Total ...	9,14	9,10	9,76	10,07

Revenue.

42. The increase in the current year's revised estimate is due to registration of larger number of transactions. The next year's estimate takes into account the normal receipts under this head.

Expenditure.

43. *District Charges.*—The increase in the current year's revised estimate is due to (*i*) the increase in the rates of dearness allowance and (*ii*) the grant of second bonus to Government servants. The next year's estimate takes into account full year's provision for revised rates of dearness allowance.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts under the Indian Motor Vehicles Act	12,79	5,60	17,00	11,14
Receipts under the Provincial Motor Vehicles Taxation Act ...	65,69	56,70	76,78	66,38
Fees and other receipts (Indian Motor Vehicles Act)	63	34	80	60
Total ...	79,11	62,64	94,58	78,12
Deduct—Refund ...	—1,08	—50	—62	—58
	78,03	62,14	93,96	77,54

Expenditure.

Pages 97 to 104, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Charges of collection	2,89	2,63	3,16	3,05
Inspection of Motor Vehicles	4,95	4,89	5,86	5,63
Compensation to Local Bodies, etc.	7,42	7,05	7,05	7,05
Other charges	1	1	1	1
Transfer to the Provincial Road Fund	34,78	26,68	46,08	35,30
Charges in England { *Charged* ...	*4*	*5*	*1*	.....
Charges in England { Voted ...	.....	.....	5	.....
Total ...	50,09	41,31	62,02	51,04
Charged ...	*43,00*	*34,08*	*53,24*	*42,35*
Voted ...	7,09	7,23	8,78	8,69

Revenue.

44. *Receipts under the Indian Motor Vehicles Act.*—The large increase in the current year's revised estimate is mainly due to the registration fees, inspection fees and issue of temporary permits in respect of a large number of new motor vehicles, and motor vehicles released under the disposal scheme of military vehicles. The decrease in the next year's estimate as compared with the current year's revised is due to the expectation that there will be fall in registration of new motor vehicles on account of import control and cut in petrol.

45. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the current year's revised estimate is mainly due to the registration of a larger number of vehicles. The next year's estimate is however placed at a lower figure as it is not certain that the improvement in the current year will be maintained next year.

46. *Fees and other Receipts.*—The increase in the current year's revised estimate and next year's budget estimate is due to increase in the number of registration of motor vehicles.

Expenditure.

47. *Charges of Collection.*—The expenditure under this minor head represents a fixed proportion of charges of Motor Vehicles Department recorded in the first instance under the minor head "Inspection of Motor Vehicles" *plus* the compensation to be paid to the Indian States in connection with the reciprocal arrangements in respect of the collection of Motor Vehicles Tax. The increase in the current year's revised estimate is mainly due to the grant of revised scales of pay to Supervisors, Motor Vehicles Inspectors and Assistant Inspectors and additional staff sanctioned. The increase is also partially due to compensation to some Indian States for 1946–47 being paid this year.

48. *Inspection of Motor Vehicles.*—The increase in the current year's revised estimate and the next year's budget estimate is mainly due to increased rates of dearness allowance and the sanctioning of additional staff.

49. *Compensation to local bodies.*—Provision under this head is made for the payment of compensation to local bodies for abolition of tolls under Section 9 (*1*) of the Bombay Motor Vehicles Tax Act, 1935.

50. *Transfer to Provincial Fund.*—Provision on account of the amount transferred to the Provincial Road Fund under Section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of the transfer are as shown below :—

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
	Rs.	Rs.	Rs.	Rs.
Total receipts under the Act	65,68,392	56,70,000	76,77,889	66,38,000
Deduct—				
Refunds		—42,000	—37,615	—40,500
Cost of collection in India		—2,62,700	—3,15,095	—3,05,000
Cost of collection in England		—510	—564	—500
Lump amount mentioned in Section 9 (*3*) of the Act	30,90,114	—26,57,000	—26,57,000	—26,57,000
Overhead charges		—33,290	—39,131	—39,500
Loss of revenue from M. V. Tax remission under P. G. Plant Scheme		—5,500	—20,495	—15,500
Net receipts transferred to the Fund	34,78,278	26,68,000	46,07,989	35,30,000

XIII and 13. Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	2,02,04	1,99,80	2,01,51	2,02,03
Receipts from Electricity Duties	60,25	57,62	60,00	62,00
Receipts from Tobacco Duties	30,75	29,00	29,00	29,00
Other Items—				
Urban Immovable Property Tax	1,14,43	1,17,50	1,19,50	1,19,00
Sales Tax	1,17,66	2,16,99	4,45,01	4,44,50
Prize Competitions	3,56	3,19	3,99	3,20
Total ...	5,34,69	6,23,10	8,58,81	8,61,38

Expenditure.

Pages 108–113, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Collection charges (Entertainment tax, Betting tax, Urban Immovable Property tax and Prize Competitions)	2,79	3,04	3,17	3,17
Collection charges—Sales tax	5,66	8,39	9,27	11,08
Charges under Electricity Acts	1,76	1,74	2,40	2,38
Charges in connection with Tobacco Duties	1	.....	.....	.....
Total ...	10,22	13,17	14,84	16,63
Charged ...	6	22	9	.....
Voted ...	10,16	12,95	14,75	16,63

Revenue.

51. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to larger attendance at places of entertainments and increase in the number of theatres. The next year's estimate is based on the progress of past actuals.

52. *Receipts from Electricity Duties.*—The increase in the current year's revised and next year's budget estimates compared with the current year's budget estimate is due to larger consumption of electricity, new installations that would be connected in view of the removal of restrictions for the supply of energy and release of premises formerly occupied for war purposes.

53. *Receipts from Tobacco Duties.*—The Government of India imposed Central Excise Duty on tobacco with effect from 1st April 1943 and, as compensation for the complete withdrawal and abstention from all forms of taxation on this commodity within the Province, offered the Government of Bombay an annual sum of Rs. 29 lakhs for a period of five years at the end of which the position is to be reviewed. The offer has been accepted by this Government and it has been agreed that pending the issue of orders regarding the complete withdrawal of the taxation measures referred to above, the revenue from these measures should be made over to the Government of India after deducting the actual expenditure in respect of collection of these taxes. The current year's revised estimate and the next year's budget estimate is on account of the amount of the compensation payable by the Government of India. The next year's estimate of 29,00 is ; however, provisional pending a decision on the question of refixing the amount in the light of actual receipts derived by the Government of India from this Province on account of the Central Excise Duty on tobacco during the past 5 years.

54. *Urban Immovable Property Tax.*—The current year's revised and the next year's budget estimates are based on the progress of the past and current actuals.

55. *Sales Tax.*—The current year's revised and the next year's budget estimates are based on the progress of current actuals. The receipts are realised from Sales-Tax on motor spirit and other commodities as shown below :—

	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
	£	£
Sales Tax—Motor Spirit	19,01	19,50
Sales Tax—Other Commodities	4,26,00	4,25,00
Total ...	4,45,01	4,44,50

56. *Prize Competitions.*—The current year's revised estimate is based on the progress of current actuals and the increase is due to greater popularity of Prize Competitions.

Expenditure.

57. *Collection charges—Entertainment tax, Betting tax, Urban Immovable Property tax, and Prize Competition tax.*—The increase in the current year's revised and the next year's budget estimates is mainly due to increase in the strength of establishment and sanction of higher rates of dearness allowance.

58. *Collection Charges—Sales Tax.*—The increase in the current year's revised and the next year's budget estimates is due to (*i*) increased strength of establishment, (*ii*) sanction of higher rates of dearness allowance and (*iii*) constitution of Sales Tax Tribunal.

59. *Charges under Electricity Acts.*—The increase in the current year's revised and the next year's budget estimates is due to (*i*) larger amount of adjustment transferred from " 50-Civil Works " on account of the charges of collection of fees under the Electricity Rules and fees for the electrical inspection of cinemas, and (*ii*) sanction of increased rates of dearness allowance.

60. *Charges in connection with Tobacco Duties.*—The arrangement with the Government of India in regard to tobacco duties is summarised in paragraph 53 above. No provision is made in the current year and next year for tobacco establishment in view of the suspension of the Provincial Tobacco Act from the 1st May 1945.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

61. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results can be determined.

62. The works for which capital accounts are kept are divided into (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

63. The initial expenditure on the construction of an irrigation project for which capital accounts are kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

64. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge".

65. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue of the work.

66. If the net revenue from a capital work is expected to repay after ten years from its completion, the annual interest charges on the capital invested, i.e., sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive"; otherwise it is treated as "Unproductive". If any productive work for which a capital account is kept fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly, if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class. The same principle applies to all extensions and improvements of an existing work.

67. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19A, Financed from Famine Relief Fund" and "B-Financed from Ordinary Revenues" according to the sources from which funds are provided. The net total of the major head "68" after the deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

68. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on these works are respectively credited and debited to the revenue accounts of those works under a separate revenue head "XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68".

69. In the budget estimates of revenue for Irrigation Works under "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated net revenue, as the essential matter is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

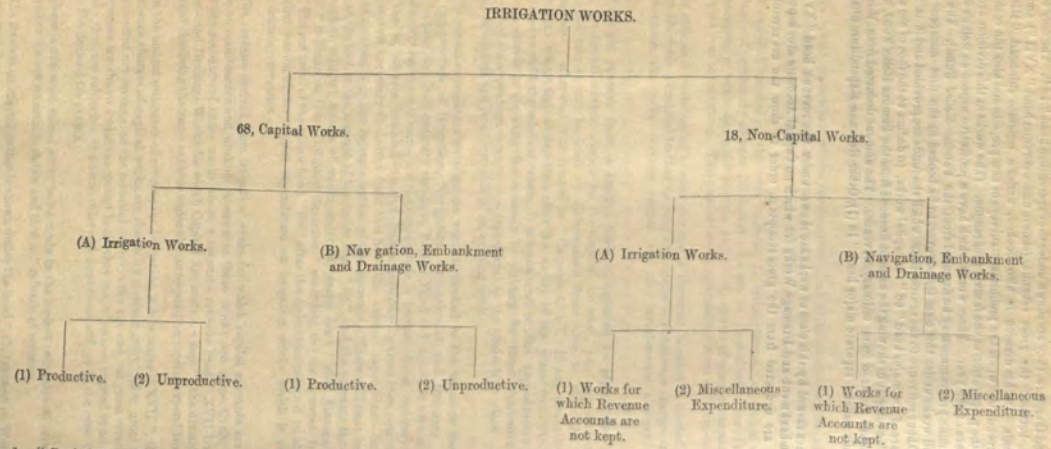
70. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XVII" before the net revenue is shown and that is "refunds of revenue".

71. The interest on capital outlay is shown under the head "17, Interest on Works for which Capital Accounts are kept".

72. The second division of irrigation works, viz., works for which capital accounts are not kept includes a very large number of works which, while collectively of great importance, are individually

too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18, Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating maintenance charges as a *minus* entry under revenue as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1), Other Revenue Expenditure financed from Famine Fund ".

73. The revenues earned by this class of works are shown under the revenue head " XVIII-Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.



Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for wh ch individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED.

74. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

75. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in the Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

76. *Mutha Canals.*—The Mutha Canals system consist of a large storage reservoir called Lake Fife on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75 and has cost about 70 lakhs of rupees.

77. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 and about 13½ and 13¼ lakhs of rupees, respectively, have been sp nt on them.

78. *Nira Right and Left Bank Canals.*—The Nira Right and Left Bank Canals in the Poona and Sholapur Districts receive their supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. The Left Bank Canal was opened in 1885 and has cost about 147 lakhs of rupees (including Shetphal Tank). The Right Bank Canal was opened in 1924 and has cost about 412 lakhs of rupees.

79. *Gokak Canal.*—The Gokak Canal in the Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 15½ lakhs have been spent on it.

80. *Girna Canal.*—The Girna Canal in the Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20¾ lakhs and was opened for irrigation in 1909.

81. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up-weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

82. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in the Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 151 lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

83. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

84. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1946-47 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1946-47.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.										
		1944-45..	1882-83..	16,363	555	16,918	..	16,918	..	2,110	2,110
1	Gadikeri Tank	1945-46..	1882-83..	16,363	555	16,918	..	16,918	..	1,529	1,529
		1946-47..	1882-83..	16,363	555	16,918	..	16,918	..	2,109	2,109
		1944-45..	1882-83..	30,185	3,319	33,504	..	33,504	102	1,812	1,914
2	Mavinkop Tank.	1945-46..	1882-83..	30,185	3,319	33,504	..	33,504	65	1,812	1,877
		1946-47..	1882-83..	30,185	3,319	33,504	..	33,504	70	1,812	1,886
		1944-45..	1872-73..	12,28,117	1,12,269	13,40,386	..	13,40,386	2,88,951	..	2,88,951
3	Ekruk Tank.	1945-46..	1872-73..	12,28,117	1,12,269	13,40,386	..	13,40,386	3,32,236	..	3,32,236
		1946-47..	1872-73..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,93,430	..	1,93,430
		1944-45..	1922-23..	1,00,739	6,808	1,07,547	..	1,07,547	5,877	5,474	11,351
4	Shahada Channel.	1945-46..	1922-23..	1,00,739	6,808	1,07,547	..	1,07,547	12,033	5,474	18,507
		1946-47..	1922-23..	1,00,739	6,808	1,07,547	11,537	1,19,084	10,214	5,474	15,688
	Unproductive.										
		1944-45..	1870-71..	53,803	3,639	57,442	1,30,635	1,88,077	1,722	..	1,722
5	Chikhli Canal.	1945-46..	1870-71..	53,803	3,639	57,442	1,32,608	1,90,050	1,539	..	1,539
		1946-47..	1870-71..	53,803	3,639	57,442	1,35,787	1,93,229	1,035	..	1,035
		1944-45..	1873-74..	12,43,648	75,081	13,18,729	18,51,101	31,69,830	28,634	4,396	33,030
6	Hathmati and Khari Cut Canals.	1945-46..	1873-74..	12,43,648	75,081	13,18,729	19,13,412	32,32,141	1,05,713	2,619	1,08,332
		1946-47..	1873-74..	12,43,648	75,081	13,18,729	19,69,927	32,88,656	86,798	1,848	88,646
		1944-45..	1880-81..	60,847	3,133	63,980	1,99,150	2,63,130	670	824	1,494
7	Dumbal Tank.	1945-46..	1880-81..	60,847	3,133	63,980	2,12,400	2,76,380	852	824	1,676
		1946-47..	1880-81..	60,847	3,133	63,980	2,16,636	2,80,616	1,443	824	2,267
		1944-45..	1884-85..	78,354	3,038	81,392	2,03,765	2,85,157	337	..	337
8	Medleri Tank.	1945-46..	1884-85..	78,354	3,038	81,392	2,07,324	2,88,716	946	..	946
		1946-47..	1884-85..	78,354	3,038	81,392	2,10,639	2,92,031	433	..	433

*Interest is calculated as follows:—
At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916-17, at 4·9 per cent. on the

capital accounts are kept, for the triennium ending 1946-47.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest durin; the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
357	1,753	544	1,753	....	10·36	4	418	423
309	1,220	544	676	....	7·21	4	418	423
3,790	—1,681	544	....	2,225	....	4	418	423
691	1,223	1,004	219	....	3·65	4	617	493
1,668	809	1,004	....	195	2·41	4	617	493
353	1,033	1,004	29	....	3·08	4	617	493
26,685	2,62,266	40,837	2,21,429	....	19·37	4	16,941	7,701
35,718	2,96,518	40,837	2,55,681	....	22·12	4	16,941	1,180
50,791	1,42,729	40,837	1,01,892	....	10·65	4	16,941	3
12,882	—1,531	3,976	....	5,507	....	5	2,400	3,337
21,179	—2,672	3,976	....	6,648	....	5	2,400	2,150
27,909	—12,212	3,976	....	16,181	....	5	2,400	2,921
906	816	1,789	....	973	0·43	4	1,478	111
1,723	—184	1,789	....	1,973	....	4	1,478	252
2,425	—1,390	1,789	....	3,179	....	4	1,478	424
1,27,788	—94,758	41,396	....	1,36,154	....	4	24,000	10,015
1,29,247	—20,915	41,396	....	62,311	....	4	24,000	19,245
1,03,765	—15,119	41,396	....	56,515	....	4	24,000	11,333
2,036	—542	2,023	....	2,565	....	4	1,000	439
12,903	—11,227	2,023	....	13,259	....	4	1,000	274
4,480	—2,213	2,023	....	4,236	....	4	1,000	514
661	—324	2,605	....	2,929	....	4	600	171
1,900	—954	2,605	....	3,559	....	4	600	98
1,143	—710	2,605	....	3,315	....	4	600	127

Capital outlay incurred from 1917-18 to 1936-37 and at 3·5 per cent on the Capital outlay incurred from 1937-38 to 1946-47.

NO-II Bk H 1135—7

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
9	Mhaswa Tank	1944-45..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,09,824	4,48,780	6,103	..	6,103
		1945-46..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,12,934	4,51,890	3,109	..	3,109
		1946-47..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,12,210	4,50,166	6,814	..	6,814
10	Madag Tank	1944-45..	1886-87..	1888-89..	1,61,248	6,350	1,67,598	4,49,092	6,16,690	666	..	666
		1945-46..	1886-87..	1888-89..	1,61,248	6,350	1,67,598	4,53,416	6,21,014	2,318	..	2,318
		1946-47..	1886-87..	1888-89..	1,61,248	6,350	1,67,598	4,54,199	6,26,797	3,113	..	3,113
11	Asundi Tank	1944-45..	1884-85..	1889-90..	60,741	14,254	74,995	1,41,332	2,16,327	78	639	717
		1945-46..	1884-85..	1889-90..	60,741	14,254	74,995	1,48,731	2,23,726	2,070	219	2,289
		1946-47..	1884-85..	1889-90..	60,741	14,254	74,995	1,60,774	2,35,769	92	641	733
12	Mashkundi Tank.	1944-45..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,35,413	4,94,120	806	..	806
		1945-46..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,40,515	4,99,222	919	..	919
		1946-47..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,44,355	5,03,062	1,691	..	1,691
13	Bhadalwadi Tank.	1944-45..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	6,30,299	8,57,721	7,233	..	7,233
		1945-46..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	8,01,249	10,28,671	6,308	..	6,308
		1946-47..	1881-82..	1890-91..	2,25,772	14,412	2,40,184 3,44,900*	4,76,869	7,17,053 3,44,900*	3,957	..	3,957
14	Bhatodi Tank	1944-45..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,65,177	12,44,413	7,384	1,752	9,136
		1945-46..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,72,731	12,51,967	6,261	1,355	7,616
		1946-47..	1871-72..	1891-92..	3,52,214	27,022	3,79,236	8,81,763	12,60,999	4,555	1,151	5,706
15	Koregaon Tank.	1944-45..	1868-69..	1891-92..	37,923	1,266	39,189	1,16,865	1,56,054	3,902	..	3,902
		1945-46..	1868-69..	1891-92..	37,923	1,266	39,189	1,67,703	2,06,892	3,132	..	3,132
		1946-47..	1868-69..	1891-92..	37,923	1,266	39,189	1,72,717	2,11,906	2,419	..	2,419
16	Krishna Canal	1944-45..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,31,543	13,81,350	46,502	..	46,502
		1945-46..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	5,07,561	14,57,368	41,915	..	41,915
		1946-47..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	5,81,892	15,31,699	47,464	..	47,464
17	Upper Man River Works.	1944-45..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,15,884	15,55,170	5,108	..	5,108
		1945-46..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,49,317	15,88,603	4,774	..	4,774
		1946-47..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,74,825	16,13,811	1,672	..	1,672

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
1,367	4,736	4,282	454	....	1·06	4	1,700	975
1,937	1,172	4,282	....	3,110	0·26	4	1,700	668
1,808	5,006	4,282	724	....	1·11	4	1,700	822
1,363	—697	5,362	....	6,059	....	4	1,345	463
1,286	1,038	5,362	....	4,324	0·17	4	1,345	584
3,631	—121	5,362	....	—5,783	....	4	1,345	603
4,230	—3,513	2,020	....	5,533	....	4	1,011	257
8,168	—5,379	2,020	....	7,399	....	4	1,011	258
10,756	—10,023	2,020	....	12,043	....	4	1,011	305
1,364	—558	4,663	....	5,221	....	4	750	11
1,358	—439	4,663	....	5,102	....	4	750	....
869	821	4,662	....	3,840	0·16	4	750	....
2,10,417	—2,03,184	7,087	....	2,10,271	....	4	2,000	1,406
1,70,171	—1,63,863	7,087	....	1,70,950	....	4	2,000	1,179
7,197	—1,240	19,289	....	20,530	....	4	2,000	1,147
2,413	6,723	11,709	....	4,986	0·54	4	12,124	776
3,461	4,155	11,709	....	7,554	0·33	4	12,124	534
3,029	2,677	11,709	....	9,032	0·21	4	12,124	713
1,102	2,800	1,261	1,539	....	1·79	4	1,050	810
52,709	—49,577	1,261	....	50,838	....	4	1,050	775
6,172	—3,753	1,261	....	5,014	....	4	1,050	691
60,617	—14,115	29,948	....	44,063	....	4	12,320	6,366
87,985	—46,070	29,948	....	76,018	....	4	12,320	9,594
25,787	44,383	29,948	....	74,331	....	4	12,320	13,483
3,404	1,704	13,827	....	12,123	0·11	4	2,080	1,243
24,380	—19,606	13,827	....	33,433	....	4	2,080	249
12,463	—11,381	13,827	....	25,208	....	4	2,080	1,155

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
18	Maini Tank ... (1944-45 .. 1945-46 .. 1946-47 ..	1875-76 ..	1891-92 ..	4,70,538	25,792	4,96,330	10,05,878	15,02,208	8,357	..	8,357
				4,70,538	25,792	4,96,330	10,95,575	15,91,905	7,018	..	7,018
				4,84,256	25,905	5,10,161 / 1,26,385*	9,93,615	15,03,773 / 1,26,385*	3,349	..	3,349
19	Ashti Tank ... (1944-45 .. 1945-46 .. 1946-47 ..	1881-82 ..	1892-93 ..	7,62,493	79,215	8,41,708	15,06,081	23,47,789	28,741	..	28,741
				7,62,493	79,215	8,41,708	15,18,420	23,60,128	2,644	..	26,440
				7,62,493	79,215	8,41,708	15,32,110	23,73,818	26,740	..	26,740
20	Rewari Canal .. (1944-45 .. 1945-46 .. 1946-47 ..	1865-66 ..	1892-93 ..	56,771	3,040	59,811	77,847	1,37,658	4,226	..	4,226
				56,771	3,040	59,811	87,713	1,47,524	2,324	..	2,324
				56,771	3,040	59,811	88,074	1,47,885	5,091	..	5,091
21	Shirsuphal Tank. (1944-45 .. 1945-46 .. 1946-47 ..	1879-80 ..	1892-93 ..	2,12,199	12,369	2,24,568	4,70,660	6,95,228	2,940	..	2,940
				2,12,199	12,369	2,24,568	4,74,292	6,98,860	5,673	..	5,673
				2,12,199	12,369	2,24,568	4,82,732	7,07	606	..	606
22	Lower Panjhra River Works. (1944-45 .. 1945-46 .. 1946-47 ..	1851-52 ..	1894-95 ..	4,45,382	23,239	4,68,621	1,03,128	8,71,749	17,887	8,198	26,085
				4,45,382	23,239	4,68,621	421,477	8,81,098	18,412	8,038	26,450
				4,45,382	23,239	4,68,621	4,07,608	8,76,229	17,390	10,759	28,149
23	Yerla River Irrigation Works. (1944-45 .. 1945-46 .. 1946-47 ..	1869-70 ..	1895-96 ..	7,35,672	45,836	7,81,508	15,98,046	23,79,554	29,050	..	29,050
				7,35,672	45,836	7,81,508	16,14,946	23,96,453	19,224	..	19,224
				7,35,672	45,836	7,81,508	16,38,131	24,19,639	21,504	..	21,504
24	Paruul Tank .. (1944-45 .. 1945-46 .. 1946-47 ..	1889-90 ..	1895-96 ..	2,08,007	6,988	2,14,995	4,81,474	6,96,469	5,358	..	5,358
				2,08,007	6,988	2,14,995	5,26,092	7,41,087	6,418	..	6,418
				2,92,076	7,682	2,99,758 / 1,73,472*	3,02,407	6,82,165 / 1,73,472*	6,828	..	6,828
25	Mutha Canal including Matoba Tank. (1944-45 .. 1945-46 .. 1946-47 ..	1874-75 ..	1896-97 ..	67,20,610	2,98,558	70,19,168	27,14,326	97,33,493	4,75,371	66	4,75,437
				67,20,610	2,98,558	70,19,168	26,94,456	97,13,624	4,88,823	66	4,88,891
				*67,20,610	2,98,558	70,19,168	25,99,175	96,18,343	5,21,824	66	5,21,890
26	Gokak Canal First Section and Storage Works. (1944-45 .. 1945-46 .. 1946-47 ..	1884-85 ..	1896-97 ..	14,92,268	84,400	15,76,668	4,13,289	19,89,957	75,732	..	75,732
				14,95,090	84,423	15,79,513	4,04,020	19,83,533	79,683	..	79,683
				14,95,090	84,423	15,79,513	4,35,242	20,14,755	55,2 7	..	55,287

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres
53,158	—44,801	15,779	....	60,580	....	4	4,625	1,116
80,936	—73,918	15,779	....	89,697	....	4	4,625	668
7,368	—4,019	20,405	....	24,425	....	4	4,625	2 397
11,190	17,551	25,441	....	7,890	0·75	4	11,780	4,269
13,347	13,102	25,441	....	12,339	0·56	4	11,780	4,219
14,990	11,750	25,440	....	13,690	0·49	4	11,780	2,802
8,780	—1,554	1,888	....	6,442	....	4	1,920	541
10,502	—7,978	1,888	....	9,866	....	4	1,920	1,028
3,564	1,527	1,888	....	361	1·03	4	1,920	1,095
5,984	—3,044	7,056	....	10,100	....	4	1,800	1,262
2,249	3,424	7,056	....	3,632	0·49	4	1,800	198
1,900	—1,384	7,056	....	8,440	....	4	1,800	516
2,911	23,174	14,810	8,364	....	2·66	4	12,627	2,812
20,989	5,461	14,810	....	9,349	0·62	4	12,627	1,618
8,470	19,679	14,810	4,869	....	2·25	4	12,627	1,900
11,174	17,876	24,716	....	6,840	0·75	4	5,480	4,137
11,407	7,817	24,716	....	16,899	0·33	4	5,480	4,005
19,974	1,530	24,716	....	23,186	0·06	4	5,480	4,981
1,33,278	—1,27,920	6,917	....	1,34,837	....	4	1,000	1,492
44,119	—37,701	6,917	....	44,618	....	4	1,000	1,742
2,206	4,622	14,409	....	9,787	0·70	4	1,000	2,102
1,26,781	3,48,656	2,30,224	1,18,432	....	3·58	4	20,050	23,238
2,38,798	2,50,093	2,30,224	19,869	....	2·57	4	20,050	18,002
1,95,873	3,28,617	2,30,224	95 763	....	3·39	4	20,000	24,174
15,564	60,168	51,080	9,088	....	3·02	4	17,627	13,468
19,271	60,412	51,143	9,269	....	3·05	4	17,627	14,505
35,296	19,971	51,193	....	31,222	0·99	4	17,627	15 854

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
27	Mhaswad Tank.	1944-45 ..	1884-85..	1896-97..	20,05,553	90,463	20,96,016	34,94,664	55,90,680	38,963	.. 38,963
		1945-46 ..			20,05,553	90,463	20,96,016	35,60,524	56,56,540	63,649	.. 63,649
		1946-47 ..			20,05,553	90,463	20,96,016	36,59,921	57,55,937	17,776	.. 17,776
28	Jamda Canal.	1944-45 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	31,04,818	41,56,178	21,015	.. 21,015
		1945-46 ..			10,01,146	50,214	10,51,360	31,28,080	41,79,440	35,387	.. 35,387
		1946-47 ..			10,01,146	50,214	10,51,360	31,68,103	42,19,463	24,343	.. 24,343
29	Pathri Tank..	1944-45 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	6,87,222	13,30,068	13,414	.. 13,414
		1945-46 ..			6,27,825	15,021	6,42,846	7,01,239	13,44,085	12,939	.. 12,939
		1946-47 ..			6,27,825	15,021	6,42,846	7,11,600	13,54,446	16,610	.. 16,610
30	Nira Left Bank Canal and Shelphal Tank.	1944-45 ..	1885-86..	1905-06..	1,42,40,865	4,98,061	1,47,38,926	10,63,379	1,58,02,305	10,15,782	.. 10,15,782
		1945-46 ..			1,42,80,111	4,98,381	1,47,78,492	9,60,232	1,57,38,724	10,17,435	.. 10,17,435
		1946-47 ..			1,42,89,766	4,98,461	1,47,88,227	9,52,404	1,57,40,631	9,45,980	.. 9,45,980
31	Kadva River Works.	1944-45 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	17,31,385	27,67,261	70,478	594 71,072
		1945-46 ..			9,73,359	62,517	10,35,876	17,35,004	27,70,880	60,573	594 61,167
		1946-47 ..			9,73,359	62,517	10,35,876	17,00,958	27,36,834	1,01,981	594 1,02,575
32	Wangroli Tank	1944-45 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,66,516	6,59,811	7,076	.. 7,076
		1945-46 ..			2,42,512	50,783	2,93,295	3,76,859	6,70,154	5,732	.. 5,732
		1946-47 ..			2,42,512	50,783	2,93,295	3,85,342	6,78,637	6,630	.. 6,630
33	Tranza-Nagarma Tanks.	1944-45 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,97,479	6,78,114	1,734	.. 1,734
		1945-46 ..			2,38,032	42,603	2,80,635	4,07,262	6,87,897	1,253	.. 1,253
		1946-47 ..			2,38,032	42,603	2,80,635	4,17,455	6,98,088	1,452	.. 1,452

...king ...enses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of produc-tivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
46,766	—7,803	66,688	....	74,491	....	4	24,800	9,270
62,821	828	66,688	....	65,860	0·91	4	24,800	5,610
63,355	—45,579	66,689	....	1,12,268	....	4	24,800	7,559
20,143	872	33,447	....	32,575	0·62	4	5,000	6,224
23,302	10,185	33,447	....	23,262	0·24	4	5,000	7,261
30,919	—6,576	33,447	....	40,023	....	4	5,000	8,563
4,674	8,740	20,876	....	12,136	0·66	4	2,500	1,674
6,080	6,859	20,876	....	14,017	0·51	4	2,500	1,405
6,095	10,515	20,876	....	10,361	0·78	4	2,500	1,792
2,24,616	7,91,136	5,91,520	1,99,616	....	5·01	4	1,13,280	89,373
3,21,676	6,95,759	5,92,612	1,03,147	....	4·42	4	1,13,280	80,393
3,44,684	6,01,296	5,93,468	7,828	....	3·82	4	1,13,280	76,790
29,039	42,033	32,391	9,642	....	1·82	4	18,022	4,983
32,395	28,772	32,391	....	3,619	1·04	4	18,022	7,362
36,138	66,437	32,391	34,046	....	2·43	4	18,022	6,618
7,223	—147	8,120	....	8,267	....	4	3,400	1,356
7,955	—2,223	8,120	....	10,343	....	4	3,400	1,152
6,993	—363	8,120	....	8,483	....	4	3,400	1,348
2,611	—777	7,915	....	8,692	....	4	800	66
3,121	—1,868	7,915	....	9,783	....	4	800	6
3,728	—2,276	7,915	....	10,191	....	4	300	1

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
34	Savli Tank ...	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,31,002	5,86,212	10,977	..	10,977
		1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,37,765	5,92,975	7,272	..	7,272
		1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,39,571	5,94,781	12,411	..	12,411
35	Chankapur Tank.	1909-10..	1909-10..	20,10,784	68,757	20,79,541	21,27,697	42,07,238	1,27,170	..	1,27,170
		1909-10..	1909-10..	20,10,784	68,757	20,79,541	21,54,587	42,34,128	2,08,342	..	2,08,342
		1909-10..	1909-10..	20,10,784	68,757	20,79,541	21,25,201	42,04,742	2,40,623	..	2,40,623
36	Godavari Canals.	1911-12..	1915-16..	1,01,65,533	5,03,816	1,06,69,349	50,82,094	1,57,51,443	8,70,104	..	8,70,104
		1911-12..	1915-16..	1,01,76,236	5,03,903	1,06,80,139	49,19,087	1,55,99,226	8,08,269	..	8,08,269
		1911-12..	1915-16..	1,01,82,429	5,03,954	1,06,86,383	43,42,868	1,50,29,251	12,87,402	..	12,87,402
37	Futelao Tank	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,74,149	2,90,610	193	..	193
		1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,80,361	2,96,822	42	..	42
		1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,84,198	3,00,659	970	..	970
38	Dharma Canal	1913-14..	1921-22..	95,509	2,323	97,832	1,80,342	2,78,174	..	—1,017	—1,017
		1913-14..	1921-22..	96,158	2,328	98,486	2,10,142	3,08,628	..	2,221	90
		1913-14..	1921-22..	99,514	2,356	1,01,870	2,67,312	3,69,182	1,033	—1,016	2,019
39	Nira Right Bank Canal.	1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,16,90,193	8,29,11,646	11,01,985	..	11,01,985
		1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,27,28,892	8,39,50,345	11,39,112	..	11,39,112
		1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,39,36,275	8,51,57,728	11,16,768	..	11,16,768

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest on protective irrigation.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,968	5,009	7,787	....	2,778	0·85	4	3,000	1,420
6,248	1,024	7,787	....	6,763	0·17	4	3,000	1,432
6,430	5,981	7,787	....	1,806	1·91	4	3,000	2,403
1,10,942	16,286	69,214	....	52,976	0·39	4	8,500	12,898
1,66,018	42,324	69,214	....	26,890	1·00	4	8,500	16,587
1,42,023	98,000	69,214	29,386	....	2·34	4	3,500	19,266
2,97,339	8,72,765	3,48,787	2,25,978	....	3·64	4	79,400	59,143
2,18,262	5,10,007	3,47,000	1,62,007	....	3·27	4	79,440	62,896
2,99,292	9,88,710	3,47,296	6,40,814	....	6·57	4	79,400	67,888
10,051	—9,856	3,570	....	13,426	....	4	800	238
2,684	—2,642	3,570	....	6,212	....	4	800	264
1,237	—267	3,570	....	3,837	....	4	300	344
6,943	—7,960	3,333	....	11,293	....	5	12,870	9,254
26,546	—26,456	3,344	....	29,800	....	5	12,870	9,263
45,805	—43,756	3,414	....	47,170	....	5	13,870	9,294
3,41,847	7,57,138	18,03,206	....	10,46,068	0·91	6	1,32,000	94,627
3,74,805	7,64,507	18,03,206	....	10,38,699	0·91	6	1,32,000	88,909
4,86,633	6,30,133	18,03,206	....	11,73,073	0·74	6	1,32,000	85,350

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
40	Pravara River Works. 1944-45 ..	1909-10..	1926-27..	1,45,87,896	5,14,467	1,51,02,363	1,02,13,430	2,53,15,753	12,44,706	76	12,44,782
	1945-46 ..	1909-10..	1926-27..	1,45,87,901	5,14,467	1,51,02,368	98,99,021	2,50,01,389	12,07,936	76	12,08,012
	1946-47 ..	1909-10..	1926-27..	1,45,87,931	5,14,467	1,51,02,368	95,05,041	2,46,07,409	14,05,061	76	14,05,137
41	Gokak Canal, second section. 1944-45 ..	Work in abeyance.	Work in abeyance.	1,76,306	13,978	1,90,284	4,31,235	6,21,519	..	..	..
	1945-46 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,37,098	6,27,382	..	..	..
	1946-47 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,42,961	6,33,245	..	..	..
42	Meshwa Canal under Construction	..	..	2,673	9	2,682	47	2,729	..	..	..
	Total .. 1944-45 ..	..	..	10,39,17,415	40,44,500	10,79,61,915	8,76,44,000	19,56,05,915	53,76,543	24,924	56,01,467
	1945-46 ..	..	..	10,32,16,641	39,87,137	10,72,03,778	8,77,84,044	19,49,87,822	57,50,168	20,385	57,70,553
	1946-47 ..	..	..	10,33,48,959	39,88,217	10,79,81,933	8,77,77,179	19,57,59,112	62,00,215	24,338	62,24,553

*The expenditure on Bhadalwadi, Maini and Parsul tanks under the head Special Development programme under "XVII Irrigation, etc.," has been

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
3,28,883	9,15,809	5,95,256	3,20,643	....	3·62	6	57,000	70,637
2,88,346	9,09,666	5,95,257	3,14,409	....	3·64	6	57,000	90 204
4,15,899	9,89,238	5,95,258	3,93,980	....	4·02	6	57,000	88,434
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	47	....	47	....	....	....	....
22,67,443	33,34,005	41,74,974	....	8,40,969	1·70	....	622,720	4,49,130
26,29,073	31,41,490	41,49,597	....	10,08,117	1·61	....	622,720	4,56,773
25,05,526	37,18,927	41,75,228	....	4,56,301	1·91	....	622,720	4,66,646

transferred without financial adjustment to " 68 Construction, etc." as per G. R., P. W. D., 3858/36, dated 13th May 1946.

XVII, Irrigation, Navigation, Embankment and Drainage Works, for which Capital Accounts are kept.

Revenue.

85. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz., (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and other canal produce (e.g. wood, grass, etc.), while the latter represents the irrigation share of land revenue.

86. The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above, in order to show the "net revenue" earned.

87. The figures of gross and net revenue for the year 1946-47 and 1947-48 and the budget estimate for the year 1948-1949 are shown below :—

Pages 26-29, Civil Budget Estimate.

——	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Direct receipts	61,69	60,35	62,39	62,19
Portion of Land Revenue due to Irrigation	24	23	23	23
Transfer from the Special Development Fund	.....	.....	.....	.....
Gross Receipts ...	61,93	60,58	62,62	62,42
Deduct—Working Expenses *Charged* ...	—54	—60	—79	.....
Voted ...	—24,10	—25,06	—29,97	—27,43
Total ...	—24,64	—25,66	—30,76	—27,43
Net Receipts ...	37,29	34,92	31,86	34,99

88. The increase in the current year's revised estimate and the next year's budget estimates under "Direct Receipts" is on account of increase in water rates and larger consumption of water.

89. The distribution of the figures of expenditure under the head "XVII-Deduct—Working Expenses" for the year 1946-47 and 1947-48 and the budget estimate for the next year is as follows :—

Pages 28-36, Civil Budget Estimate.

——	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
A—Ordinary—				
Extensions and Improvements	1,42	1,80	3,84	1,46
Repairs	8,96	9,02	10,47	9,75
Establishment (including Charges in England)	13,66	14,33	15,94	15,73
Tools and Plant	15	16	21	17
Total-A ...	24,19	25,31	30,46	27,11
B-Post-War Reconstruction and Development Programme	45	35	30	32
Grand Total—A and B ...	24,64	25,66	30,76	27,43
Charged ...	*54*	*60*	79	.....
Voted ...	24,10	25,06	29,97	27,43

90. *A-Ordinary.*—The increase in the revised estimate for 1947–48 is mainly due to (1) increase in the rates of dearness allowance and grant of bonus to low paid Government servants and (2) additional expenditure on Special Repairs to tanks and canals. The next year's estimate under Extensions and Improvements provides 93 for new works and the rest for works in progress. The decrease under Repairs is due to absence of provision for special repairs to the extent accounted for in the revised estimate.

91. *B-Post War Reconstruction and Development Programme.*—See explanation in the Post-War Reconstruction and Development Estimates for 1948–49.

92. For purpose of appropriation, all ordinary establishment and tools and plant charges of the Public Works Department, are included in one demand for grant under "50—Civil Works" *vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly, out of the total amount under the head "XVII" for the next year, the provisions of 4,12 and 17 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50—Civil Works" and the remaining amount, viz. 23, 14 has been included in the demand for Irrigation Works.

XVIII, Irrigation, Navigation, Embankment and Drainage Works, for which no Capital Accounts are kept.

Revenue.

Page 37, Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Direct Receipts	95	1,34	1,18	99
Portion of Land Revenue due to Irrigation	7,09	7,00	7,00	7,58
Transfer from the Special Development Fund	15,98	.....	.....	.....
Total ...	24,02	8,34	8,18	8,57

93. The decrease in the next year's budget estimate under "Direct Receipts" is due to reduced demand for water on account of disbandment of Military Camp at Visapur. The increase in the next year's budget under "Portion of Land Revenue due to Irrigations" is due to more lands being irrigated as a result of "Grow More Food Crops Campaign".

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 114, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Interest on Capital Outlay on Irrigation Works—Charged	41,75	42 20	4198	43,92

94. This is merely a *pro forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under " 68 ". The expenditure under this head is deducted from the expenditure under " 22, Interest " under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works, the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

95. The current year's revised estimate and next year's budget estimate have been framed as follows :—

—	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ...	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under " 68—Capital Works " to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917–18 to 1936–37 ...	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 6,32 on Irrigation Works from 1937–38 to 1945–46	22	22
(6) Interest charges at 3·5 per cent. on the capital outlay of 19 on Irrigation Works in 1946–47	1	1
(7) Interest charges at 3·5 per cent. on half the estimated capital outlay of 9,47 on Irrigation Works in 1947–48	17	.....
(8) Interest charges at 3·5 per cent. on the estimated capital outlay of 9,47 on Irrigation Works in 1947–48	.....	33
(9) Interest charges at 3·5 per cent. on half the estimated capital outlay of 1,01,65 Irrigation Works in 1948–49	.....	1,78
Total ...	41,98	43,92

18. Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

Pages 115-116 Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
(a) *Ordinary*—				
Extensions and Improvements	24	14	28	2
Repairs	55	56	66	54
Establishment	1,26	1,33	1,36	1,10
Tools and Plant	2	1	2	1
Other charges	41	2	50	1
Grant-in-aid	5	5	5	5
Total ...	2,53	2,11	2,87	1,73
(b) Special Development Programme	3	.....	.....	.....
(c) Post-War Reconstruction and Development Programme ...	3,31	3,04	3,26	6,76
Grand Total (a), (b) and (c) ...	3,87	5,15	6,13	8,49
Charged ...	6	6	10	.....
Voted ...	3,81	5,09	6,16	8,49

96. (*a*) *Ordinary.*—The increase in the revised estimate for 1947-48 is due to additional expenditure on experimental works in connection with the Tapti floods and improvements and special repairs to tanks and canals. The decrease in the next year's budget estimate is mainly due to charges in the classification of expenditure on some establishment from "Ordinary" to "Post-War Reconstruction and Development Programme".

97. (*c*) *Post-War Reconstruction and Development Programme.*—See explanation in the Post-War Reconstruction and Development Estimates for the next year.

98. As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50—Civil Works". Out of the total amount of 8,49 proposed for the next year, the provisions of 54 and 4, for ordinary establishment and Tools and Plant charges, respectively, have therefore been included in the demand under the head "50—Civil Works", and the residue, viz., 7,91 has been included in the demand for Irrigation Works.

18, Other Revenue Expenditure financed from Ordinary Revenues (Civil).

Expenditure.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.	Pages 117–118, Civil Budget Estimates.
A—Irrigation Works—					
1. Maintenance and Repairs	4,68	5,00	5,97	5,00	
2. Establishment	69	74	86	99	
3. Tools and Plant	4	5	7	5	
4. Special Development Programme	14,91	.....	.....	.....	
5. Post-War Reconstruction and Development Programme ...	.....	45,00	28,05	78,74	
6. Charges in England. (Ordinary establishment)	1	2	2	2	
Total—A ...	20,33	50,81	34,97	84,80	
B—Navigation Embankment and Drainage Works—					
1. Maintenance and Repairs	1,52	32	89	87	
2. Establishment	29	6	10	15	
3. Tools and Plant	2	1	1	1	
4. Special Development Programme	1,04	.....	.....	.....	
5. Post-War Reconstruction and Development Programme ...	.....	3,27	1,51	2,87	
6. Charges in England. (Ordinary Establishment)	1	.....	.....	1	
Total—B ...	2,88	3,66	2,51	3,91	
Total—A and B ...	23,21	54,47	37,48	88,71	
Charged ...	*46*	*1,11*	*48*	.....	
Voted ...	22,75	53,36	37,00	88,71	

A—Irrigation Works.

99. *Maintenance and Repairs.*—The increase in the current year's revised estimate is due to additional expenditure on repairs to minor irrigation works in the Northern Division and Dharwar District.

B—Navigation etc., works.

100. *Maintenance and Repairs.*—The increase in the current year's revised estimate and the next year's budget estimate is on account of increased expenditure on repairs to minor irrigation works.

101. *Post-War Reconstruction and Development Programme.*—(Under both A and B). *See* explanation in the Post-War Reconstruction and Development Estimates for the next year.

XX and 22, Interest.

Revenue.

Page 28 Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate 1948–49.
(1) Interest on loans to Presidency Corporations	43,62	40,28	40,28	36,83
(2) Interest on other loans and Advances by the Provincial Government ..	4,84	5,73	6,92	7,35
(3) Interest on arrears of revenue	73	45	92	60
(4) Interest realised on investment of Provincial balances	14,75	27,00	28,50	31,00
(5) Miscellaneous	66	45	54	42
	64,60	73,91	77,16	76,20
Deduct—Refunds ..	....	....	−3	....
Total ..	64,60	73,91	77,13	76,20

Expenditure.

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—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Interest on Ordinary Debt.				
(1) Interest on Permanent Loans	30,80	31,45	33,45	31,45
(2) Interest on loans in course of discharge	....	....	....	....
(3) Discount on loans	....	....	....	....
(4) Interest on other floating loans	....	....	....	....
(5) Management of Debt	19	21	18	21
(6) Expenditure connected with the issue of new loans ..	....	....	....	....
(7) Miscellaneous	....	....	....	....
(8) Interest on consolidated debt	47,03	46,48	46,48	45,91
(9) Interest of loans to Presidency Corporations excluding those included in the consolidated debt	31,92	27,91	27,91	24,69
(9–A) Interest on loans taken in connection with "Food Production Drive"	3	11	11	11
B—Interest on Unfunded Debt.				
(10) Special Loans—Endowments for Charitable and Educational institutions	88	88	86	87
(11) State Provident Funds	18,84	19,54	18,27	19,19
C—Interest on other Obligations.				
(12) Interest on charitable and other funds	....	....	....	....
(13) Miscellaneous	2	....	6	2
Total—A, B, C ..	1,28,81	1,26,58	1,27,32	1,22,45

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.	Page Civil Budget Estimates.
D—Transfers—Deduct.					
(14) Interest transferred to Commercial Departments—					
(*i*) "17, Interest on works for which capital accounts are kept" ..	—41,75	—42,20	—41,98	—43,92	
(*ii*) Commercial undertakings—Dapuri Workshop	—13	—9	—10	—11	
(15) Interest transferred to "16-Forest"	—33	—33	—33	—33	
(16) Interest transferred to "85-A, Capital Outlay on Provincial Schemes of State Trading"	—7,13	—7,03	—53	—2,26	
(17) Interest portion of equated payments on account of commuted value of pensions	—2,88	—2,77	—2,68	—2,62	
Total—D ..	—52,35	—52,42	—45,62	—49,24	
Net Total—Charged ..	76,59	74,16	81,70	73,21	

Revenue.

102. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advances Accounts (to agriculturists, local bodies, Presidency Corporations, etc.), is credited to "XX-Interest".

103 (1) *Interest on loans to Presidency Corporations.*—The decrease in next year's budget estimate is due to repayment of capital during the current year.

(2) *Interest on other loans and advances by the Provincial Government.*—The current year's revised estimate and next year's budget estimate are based on the progress of actuals and the estimates of Departmental officers.

(4) *Interest realised on investment of Provincial balances.*—The increase in the current year's revised estimate and next year's budget estimate, is due to larger receipts of interest on account of larger investments in treasury bills and higher rate of discount than anticipated in the current year's budget.

Expenditure.

104. The following charges are debited to the head "22-Interest on debt and other obligations":—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans, expenditure connected with the management of debt, the issue of new loans and other miscellaneous charges.

(*b*) Interest payment to the Central Government on advances taken from them.

(*c*) Interest on endowments for charitable and educational institutions and on the balance in the Provident Funds.

(*d*) Interest payable on other miscellaneous items. Credit is given to this head under the heads:—

(*a*) *Deduct.*—Interest transferred to Commercial Departments—

(*i*) Interest on irrigation works, transferred to the head "17, Interest on works for which capital accounts are kept".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct.*—Interest transferred to "10-Forests" on account of capital outlay on forests.

(*c*) *Deduct.*—Interest transferred to "85-A, Capital Outlay on Provincial Schemes of State Trading".

(*d*) *Deduct.*—Interest portion of equated payments out of revenue provided under "55 Superannuation, Allowances, etc.", in respect of the commuted value of pensions.

105. (1) *Interest on Permanent Loans.*—The increase in the current year's revised estimate is mainly due to the provision of some of the arrears of interest payable to the public, but not drawn by them till the close of the year 1946-47.

(5) *Management of debt.*—The amounts provided in the current year's revised estimate and next year's budget estimate are for management charges payable to the Reserve Bank in respect of the 3 per cent. Bombay Government loans, 1955, 1956 and 1958.

(8) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India by equated half-yearly instalments including principal and interest over 45 years on 31st July and 31st January of each year from 1937. The decrease in next year's budget estimate is due to repayment of principal during the current year.

(9) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The decrease in next year's budget estimate is due to repayment of principal during the current year.

(9-A) *Interest on loans taken in connection with "Food Production Drive".*—The amounts provided for in the current year's revised estimate and next year's budget estimate are for payment of interest on loans taken from the Government of India, in connection with "Food Production Drive".

(11) *State Provident Funds.*—The expenditure under this head is on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy.

(13) *Miscellaneous.*—The current year's revised estimate includes interest payable to Mr. M. G. Desai being the interest on Rs. 1,00,000 donated by him for Cama and Albless Hospitals, for construction of Administrative Block. The interest is to be paid to Mr. Desai till the construction of the building is undertaken.

(14) *Deduct—Interest transferred to Commercial Departments.*—(1) "17-Interest on works for which capital accounts are kept". The figures are explained in paragraph 94 under the head "17".

(15) *Deduct—Interest transferred to "10-Forest".*—A corresponding debit appears under the head "10-Forest".

(16) *Deduct—Interest transferred to "85-A Capital Outlay on Provincial Schemes of State Trading".*—The amounts deducted are for interest on the Capital Outlay advanced for the various schemes included under the head "85-A".

(17) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 314 under "83, Payments of commuted value of pensions".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursement.

——	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.	Page 122, Civil Budget Estimates.
A. Sinking Funds—					
(a) 3 per cent. Bombay Government Loan, 1955	19,65	19,65	19,65	19,65	
(b) 3 per cent. Bombay Government Loan, 1956	19,41	19,41	19,41	19,41	
(c) 3 per cent. Bombay Government Loan, 1958	16,87	16,87	16,87	16,87	
Depreciation Charges—					
(x) 3 per cent. Bombay Government Loan, 1955	5,31	5,31	5,31	5,31	
(y) 3 per cent. Bombay Government Loan, 1956	5,25	5,25	5,25	5,25	
(z) 3 per cent. Bombay Government Loan, 1958	5,16	5,16	5,16	5,16	
B. Other Appropriations—					
(i) Repayment of the consolidated debt	12,03	12,58	12,58	13,15	
(ii) Contribution to the Debt Redemption and Avoidance Fund	2,00,00	2,00,00	2,00,00	2,00,00	
C. Transfers—Deduct—					
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt ..	−5,61	−5,80	−5,80	−6,00	
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	−4,40	−3,61	−3,61	−3,45	
(iii) Repayments made from the recoveries arising from the operations of the Provincial Loans and Advance Account	−1,55	−1,62	−1,62	−1,69	
Total—Charged ..	2,72,12	2,73,20	2,73,20	2,73,66	

106. *Sinking Funds.*—Under this minor head are recorded the amounts appropriated from revenue for maintaining a Sinking Fund and a Depreciation Fund, in respect of the loans floated by the Provincial Government—

(*a*) *3 per cent. Bombay Government loan, 1955.*—The annual contribution (5,31) to the Depreciation Fund is provided at 1½ per cent. of the total nominal amount (3,54,23) of the loan. The fund is to be used, if necessary, for purchasing securities of the loan for cancellation.

It has been decided that the *minimum* contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 20 years. The *maximum* contribution to the Sinking Fund should be related to amortisation of the loan on 13 years' basis. In view of the favourable revenue position, provision has been made for the contribution to the Sinking Fund of the maximum amount, viz., 19,65 which with contribution to the Depreciation Fund would liquidate the loan in 13 years.

(*b*) *3 per cent. Bombay Government Loan, 1956.*—Provision for the Depreciation Fund contribution (5,25) is made at 1½ per cent. of the total nominal amount (3,50,00) of the loan, and the Fund is to be used, if necessary, for purchasing securities of the loan for cancellation.

The decision regarding contribution to the Sinking Fund referred to above applies to this loan also.

(*c*) *3 per cent. Bombay Government Loan, 1958.*—Provision for the Depreciation Fund contribution (5, 16) is made at 1½ per cent. of the total nominal amount (3,44,00) of the loan and the Fund is to be used, if necessary, for purchasing securities of the loan for cancellation.

The decision regarding contribution to the Sinking Fund referred to above applies *mutatis mutandis* to this loan also. Provision has been made for contribution during the next year of the maximum amount viz. 16,87 which with the contribution to the Depreciation Fund will liquidate the loan in 14 years.

107. *Other Appropriations.*—Under this minor head are recorded the amounts appropriated from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds—

(*i*) The consolidated debt referred to in paragraph 105 (8) under the head " 22 " is repayable by equated half-yearly instalments including principal and interest over 45 years commencing from 1937. The principal portion of the instalments is debitable to the head " 23 ". The increase in next year's budget estimate is due to decreasing amount of interest included in successive equated instalments on account of progressive reduction of the principal outstanding.

(*ii*) With effect from the year 1944-45, a fund called the "Debt Redemption and Avoidance Fund" has been created with a view to accelerate the rate of amortisation of the three public loans of this Government and to provide for repayment in 1960 of the whole, or as large a part as practicable, of the balance of the consolidated debt then outstanding. The Fund may, in certain circumstances, be utilised for the avoidance of new debt. The contributions to the Fund are suitably invested. The annual interest of these contributions is added to the Fund and suitably invested. A provision of Rs. 2 crores has been made in next year's budget estimate.

108. *Transfers—Deduct.*—The consolidated debt mentioned above includes: three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under "83, Payments of Commuted Value of Pensions", and loans utilised to finance the Provincial Loans and Advance Account. The reasons for showing repayments in respect of these loans as deduct entries under the head "23" are explained below :—

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head "Loans and Advances by Provincial Government" (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head "B-Other Appropriations", a corresponding credit is given to his head by a deduct entry.

(*ii*) Part of the loans included in the consolidated debt has been utilised for expenditure under "83, Payments of Commuted Value of Pensions". The expenditure debited to "83", is being written back to revenue by equated instalments including principal and interest over a period of 15 years by debit to "55" and by credit of the principal portion to the capital head "83" and of the interest portion to "22".

(*iii*) The consolidated debt includes the loans taken to finance the Provincial Loans and Advance Account. With effect from 1940-41, it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the Provincial Loans and Advance Account to the extent necessary to repay the principal portion of the outstanding Provincial Loans and Advance Account debt on 1st April 1937 over a period of 45 years, with interest at $4\frac{1}{2}$ per cent.

25, General Administration.

Expenditure.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
A—Heads of Provinces.				
Salary of the Governor	1,33	1,20	1,08	1,20
Secretarial staff of the Governor	1,25	1,20	1,09	77
Staff and household of the Governor	5,05	4,94	5,22	3,93
Sumptuary allowance of the Governor	25	25	31	31
Expenditure from contract allowance	1,99	1,73	1,93	1,72
Tour expenses	60	93	93	93
Advisers	46	....	....	....
Ministers	4,44	3,78	5,19	4,48
Total, Heads of Provinces	15,37	14,03	15,75	13,34
B—Legislative Bodies.				
Provincial Legislative Assembly	4,56	5,61	5,41	6,15
Provincial Legislative Council	83	1,09	80	78
Elections for Legislatures	3,54	8	10	15
Total, Legislative Bodies	8,93	6,78	6,31	7,08
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	38,36	38,53	44,21	46,46
Public Service Commission	1,38	1,15	1,46	1,52
Board of Revenue, etc., Bombay Revenue Tribunal	23	23	23	25
Settlement Commissioner and Director of Land Records	72	55	61	52
Local Fund Audit Establishment	2,74	2,59	2,79	2,75
Total, Secretariat and Headquarters Establishment	43,43	43,05	49,30	51,50
D—Commissioners.				
Commissioners	4,63	3,92	4,40	4,16
E—District Administration.				
District Administration	1,13,62	94,58	1,22,61	1,04,59
G—Miscellaneous.				
Discretionary grants by Heads of Provinces	21	25	25	25
Miscellaneous	1	....	....	....
Expenditure from Rural Reconstruction Grants	6,25	5,66	6,60	7,48
Special Development Programme	2,64	....	....	....
Post-War Reconstruction and Development Programme	....	2,98	2,93	2,46
Total, Miscellaneous	9,11	8,89	9,78	10,19

Pages 123-174, Civil Budget Estimates.

—	Accounts 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
H—Charges in England.				
High Commissioner for India	5,09	2,53	5,33	4,02
Grand Total ..	2,00,18	1,73,78	2,13,48	1,94,88
Charged ..	*26,90*	*23,11*	*19,68*	*11,90*
Voted ..	1,73,28	1,50,67	1,93,80	1,82,98

109. *Salary of the Governor.*—Pending refixation of the pay and allowances of the Governors of Provinces the budget estimates for the next year have been prepared on the basis of the Government of India (Governors' Allowances and Privileges) Order, 1936.

110. *Secretarial staff of the Governor.*—The decrease in the current year's revised and the next year's budget estimates is due to the abolition from 15th October 1947 of the posts of Secretary to the Governor and of the Assistant Secretary to the Governor and revival of the post of Private Secretary to His Excellency the Governor in their stead, on the senior scale of pay of the I.C.S.

111. *Staff and Household of the Governor.*—The increase in the current year's revised estimate is due to (i) the sanction of increased rates of dearness allowance and interim bonus, (ii) payment of arrears on account of increased rate of rental for telephones, (iii) leave salary of the Military Secretary to H. E. the Governor and other staff and (iv) cost of passages of the Governor, Military Secretary to H. E. the Governor and other officers. The decrease in the next year's budget estimate is due to the disbandment of the Band and Body Guard Establishments.

112. *Expenditure from contract allowance.*—The increase in the current year's revised estimate is mainly due to the payment of interim bonus to the low-paid staff.

113. *Ministers.*—The increase in the current year's revised estimate is due to—

(i) purchase of motor cars for the ministers ; and

(ii) sanction of sumptuary allowance for the Prime Minister.

(iii) additional establishment ;

(iv) extensive touring by the Ministers ; and

(v) increased expenditure on trunk-calls, service postage, etc.

The decrease in the next year's estimate is due to the absence of provision for purchase of motor cars.

114. *Provincial Legislative Assembly.*—The decrease in the current year's revised estimate is mainly due to the M. L. As. not drawing their travelling and daily allowance bills regularly. The increase in the next year's budget estimate is due to the amalgamation of the offices of the Bombay Legislative Assembly and Bombay Legislative Council into the Bombay Legislative Department and creation of the post of Secretary for that Department.

115. *Provincial Legislative Council.*—The decrease in the current year's revised and the next year's budget estimates is mainly due to the amalgamation of the offices of the Bombay Legislative Assembly and Bombay Legislative Council into Bombay Legislative Department and transfer of the staff from the office of the Bombay Legislative Council to the new Department.

116. *Civil Secretariat.*—The increase in the current year's revised and the next year's budget estimate is due to—

(i) employment of additional staff ;

(ii) grant of dearness allowance at enhanced rates ;

(iii) bifurcation of the General and Educational Departments into Health and Local Government Department and Educational and Industries Department and of the Reconstruction Department into Reconstruction Department (Political and Services Department) and Agriculture and Rural Development Department.

117. *Public Service Commission.*—The increase in the current year's revised and next year's budget estimates is due to sanction of increased rates of dearness allowance, increase in the number of advertisements and in the rates of publication and smaller recoveries from the Government of Sind as that Government has its own Public Service Commission.

118. *Commissioners.*—The increase in the revised estimate is due to the sanction of increased rates of dearness allowance and payment of interim bonus. The next year's budget estimate includes full provision on account of dearness allowance at increased rates.

119. *District Administration.*—The increase in the current year's revised and next year's budget estimates is due to—

(i) employment of additional temporary establishment in connection with Tenancy Act, Tagai, Soldiers' Board and general increase of work;

(ii) sanction of increased rates of dearness allowance.

The revised estimate also includes expenditure on account of the payment of interim bonus.

120. *Expenditure from Rural Reconstruction Grants.*—The increase in the current year's revised and next year's budget estimates is due to (i) employment of additional establishment, (ii) sanction of increased rates of dearness allowance, (iii) increased expenditure on travelling allowance and (iv) increased expenditure on the maintenance of village uplift vans.

121. *Charges in England.*—The increase in the current year's revised is due to the increased provision required for leave salaries of officers in England. The next year's estimate is on account of leave salaries of officers who are either already in England or expected to be in England during the next year, Sterling Overseas Pay, share of the cost of the High Commissioner's establishment and purchase of books and periodicals.

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XXI and 27, Administration of Justice

Revenue.

Page 39, Civil Budget Estimates.

Head.	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Sale proceeds of unclaimed and escheated property	2,04	1,50	1,81	1,50
Court fees realised in cash	90	70	70	1,00
General fees, Fines and Forfeitures	35,24	31,80	41,42	40,00
Pleadership and Mukhtearship Examination fees	9	10	10	11
Receipts of the Official Assignee	81	40	48	55
Miscellaneous Fees and Fines	1,53	2,00	6,57	2,00
Miscellaneous	68	40	91	80
Recoveries of overpayments	12	4	15	8
Collection of payments for Services rendered	38	12	30	20
Receipts in England	2	....	....	....
Total	41,51	37,06	52,44	46,24
Deduct—Refunds	—2,72	—1,70	—3,30	—2,50
Total	38,79	35,36	49,14	43,74

Expenditure.

Pages 175-195 Civil Budget Estimates.

Head.	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
A—High Court	16,10	16,34	15,99	16,10
B—Law Officers	4,66	4,18	5,06	4,52
C—Administrator General and Official Trustee	68	66	71	69
D—Sheriff and Reporter, Bombay	65	59	66	65
E—Official Assignee	1,15	1,23	1,23	1,31
F—Coroner's Court	17	17	19	18
G—Presidency Magistrates' Courts	6,31	6,81	7,07	6,88
H—Civil and Sessions Courts	46,34	45,18	47,74	49,13
I—Courts of Small Causes	4,83	4,88	4,88	5,24
J—Criminal Courts	17,34	17,78	20,60	18,43
K—Pleadership and Mukhtearship Examination Charges	2	2	2	2
L—Charges in England	84	98	32	65
Total	99,09	98,82	1,04,47	1,03,80

Revenue.

122. The increase in the revised estimate for the current year and the budget estimate for the next year, is mainly under 'General fees, fines and forfeitures', and is on account of expectation of larger receipts from Magisterial fines.

Expenditure.

123. *A. High Court.*—The decrease in the current year's revised estimate is mainly due to leave salary of some of the Honourable Judges having been drawn in England and the post of an additional Judge for which provision was made in the budget not being filled up.

The next year's estimate is framed on departmental estimates.

124. *B-Law Officers.*—The increase in the current year's revised estimate is due to increase in criminal work.

125. *G-Presidency Magistrates' Courts.*—The increase in the revised estimate for the current year is due to increase in the rates of dearness allowance and grant of interim relief and purchase of books, furniture etc. for the use of 4 additional Courts.

126. *H-Civil and Sessions Courts.*—The increase in the revised estimate of the current year is mainly due to increase in the rates of dearness allowance and increase in criminal work and consequently larger expenditure under "Diet and Road money to witnesses" and under "Travelling allowance". The same reasons hold good for the increase in the next year's budget.

127. *J. Criminal Courts.*—The increase in the current year's revised estimate and in next year's budget estimate as compared with the current year's budget estimate is mainly due to larger expenditure under "Road and Diet Money to witnesses", increased rates of dearness allowance and continuance of a number of temporary appointments of Resident Magistrates.

128. *L. Charges in England.*—The decrease in the current year's revised estimate and in the next year's budget estimate, as compared with the current year's budget estimate is in the provision for overseas pay and leave salary which has been curtailed as fewer Judicial officers have expressed their willingness to proceed on leave ex-India.

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XXII and 28, Jails and Convict Settlements.

Revenue.

Page 40, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Jails	3,60	2,00	2,25	2,00
Jail Manufactures	6,59	6,00	7,25	6,29
Recoveries of overpayment	1	1	3	1
Collection of payments for services rendered	1	4	4	4
Receipts in England	....	....	....	....
Total ..	10,21	8,05	9,57	8,34
Deduct—Refunds ..	—1	—1	—1	—1
	10,20	8,04	9,56	8,33

Expenditure.

Pages 196–208, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Jails	43,79	37,72	48,43	35,93
Jail Manufactures	4,44	4,14	3,83	4,73
Works	....	....	....	....
Charges in England	23	13	25	4
Total ..	48,46	41,99	52,51	40,70
Charged ..	77	56	29	....
Voted ..	47,69	41,43	52,27	40,70

Revenue.

129. *Jails.*—The increase in the current year's revised estimate is mainly due to higher rates of labour charges and more labour supplied to Railway authorities at Ahmedabad Central Prison, and labour supplied to the Refugee Camp and the Public Health Department from Visapur Temporary Prison.

130. *Jail Manufactures.*—The increase in the current year's revised estimate is due to more Government orders including fresh indents for the year received at the Ahmedabad Central and Arthur Road Prisons; Sale of Kit Boxes to the Police Department at the Nasik Road Central Prison and sale of carpets and bricks at Dhulia District Prison. The next year's budget estimate is based on the past actuals.

Expenditure.

131. *Jails.*—The increase in the current year's revised estimate is mainly due to (*i*) higher rates of food stuff, (*ii*) additional dietary and clothing charges at all jails on account of admission of more prisoners, (*iii*) increased expenditure for remand Homes and (*iv*) transfers of staff, etc. The small decrease in the next year's budget estimate is mainly due to less provision on contingencies and to the transfer of the provision for the Remand Homes from "28-Jails and Convict Settlements" to "47-Miscellaneous Departments, etc."

132. *Jail Manufactures.*—The decrease in the current year's revised estimate is mainly due to the fact that Government controlled yarn was not required to be purchased at Yeravda Central Prison. The next year's estimates is based largely on the average of the past three year's actuals.

XXIII and 29, Police.

Revenue.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Contribution for Railway Police	7,77	4,55	5,12	7,50
Police supplied to public departments, private companies and persons	1	2	10	17
Receipts and recoveries on account of Presidency Police	6,57	5,75	6,65	6,74
Cash receipts under the Arms Act	1,30	90	1,20	1,05
Fees, fines and forfeitures	2,34	1,80	1,80	1,98
Recoveries of overpayments	26	50	1,52	50
Collection of payments for services rendered	2,60	70	2,00	1,50
Miscellaneous	1,75	1,00	2,00	1,50
Total	22,60	15,22	20,39	20,94
Deduct Refunds	—4	—10	—8	—7
Total net	22,56	15,12	20,31	20,87

Pages 41–42, Civil Budget Estimates.

Expenditure.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Presidency Police	1,39,76	1,27,73	1,49,24	1,53,93
Superintendence	3,05	2,84	3,20	3,62
District Executive Force	3,05,10	3,14,41	3,59,46	3,77,00
Police Training School	3,11	3,81	2,62	3,31
Special Police	4	4	4	4
Railway Police	20,95	22,38	25,11	24,75
Criminal Investigation Department	17,59	18,99	27,47	28,38
Works	16	....	1	....
Charges in England	2,40	2,31	4,14	2,60
Total	4,92,16	4,92,51	5,71,29	5,93,63
Charged	*10,16*	*10,67*	*4,37*	....
Voted	4,82,00	4,81,84	5,66,92	5,93,63

Pages 209–244, Civil Budget Estimate.

Revenue.

133. *Contribution for Railway Police.*—The current year's revised and the next year's budget estimates include payment by the Ministry of States for Police employed on crime duties on Railway lines passing through the Indian States. The method of recovery is still to be decided and the estimates are tentative.

134. The estimates under other minor heads are based on the past and current actuals.

Expenditure.

135. *Presidency Police.*—The increase in the current year's revised estimate is mainly due to—

(*i*) sanction of increased rates of dearness allowance ;

(*ii*) The instituting of the Home Guards Organisation ;

(*iii*) Purchase of jeeps and heavy duty wreckers for the Motor Transport Section ; and

(*iv*) Payment of interim bonus.

The increase in the next year's estimate is mainly on account of strengthening of the Armed Branch of the Bombay City Police Force by additional one thousand men.

136. *Superintendence.*—The increase in the revised estimate is mainly due to the payment of interim bonus and dearness allowance at enhanced rates. The increase in the next year's estimate is mainly on account of the increased strength of officers and establishment taken in connection with the augmentation of the armed police force in the Districts.

137. *District Executive Force.*—The increase in the current year's revised estimate is mainly due to :—

(1) Additional establishment sanctioned for the district Police ;

(2) revised rates of dearness allowance ;

(3) grant of interim bonus ;

(4) increased expenditure on account of disturbed conditions in the Province ; and

(5) the instituting of the Home Guards Organisation.

The increase in the next year's estimates is mainly on account of the additional two thousand and two hundred men taken to augment the Armed Police Force.

138. *Police Training School.*—The decrease in the revised estimate is due to the post of Principal remaining vacant, admission of 3 Probationary officers against 15 provided for and suspension of the training classes for Sergeants and Head Constables.

139. *Railway Police.*—The increase in the current year's revised and the next year's budget estimates is due to additional temporary establishment, grant of revised rates of dearness allowance and additional expenditure on hire of quarters for the staff and new telephone connections. The current year's revised estimate also includes increased expenditure on purchase of furniture and payment of interim bonus.

140. *Criminal Investigation Department.*—The increase in the current year's revised and the next year's budget estimates is mainly due to entertainment of additional staff in the Criminal Investigation Department and the Anti-Corruption Branches. It is also due to revised rates of dearness allowance.

141. *Charges in England.*—The increase in the revised estimate is mainly on account of the payment of leave salaries and deputation pay to Indian Police Officers in England.

XXIV and 30, Ports and Pilotage.

Revenue.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.	Page 42, Civil Budget Estimates.
Ports, Establishment—					
Charges for the Survey of Steam Vessels ..	6	6	5	5	
Total ..	6	6	5	5	

Expenditure.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49	Page 245, Civil Budget Estimate.
Ports, Establishment—					
Charges for the survey of Steam Vessels	5	5	5	5	
Total ..	5	5	5	5	

142. The receipts and the cost of establishment in connection with the Survey of inland vessels are treated as Provincial, while those for ocean going vessels are treated as Central. Accordingly expenditure in connection with Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. provincial. The estimates accordingly represent 7 per cent. of the cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

Page 245, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
A—Grant-in-aid and donations to Scientific Societies and Institutions ..	26	26	26	26
B—Museum	1,43	1,30	1,63	1,47
C—Post War Reconstruction and Development Programme ..	....	5,00	30	58
Total ..	1,69	6,56	2,19	2,31

143. *B—Museums.*—The increase in the current year's revised and the next year's budget estimates is due to (i) grant of dearness allowance to the staff of the Lord Reay Industrial Museum, Poona and (ii) grant-in-aid to the Prince of Wales Museum, Bombay, for the duty paid on rectified spirit required for the preservation of reptiles, etc. of the National History Section. The current year's revised estimate also includes additional grants sanctioned to the Lord Reay Industrial Museum on account of (i) deputation of the Curator to U. K. and U. S. A. and (ii) purchase of equipments.

144. *C—Post-War Reconstruction and Development Programme.*—Variations under this minor head are explained in the separate issue of the Post War Reconstruction and Development Programme Estimates.

XXVI and 37, Education.

Revenue.

Page 43 Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
A—University	10,89	10,46	10,93	11,30
B—Secondary	2,51	1,80	3,19	3,80
C—Primary	2,10	....	....	....
D—Special	89	65	68	65
E—General	13,07	11,98	13,69	20,81
Total	29,46	24,89	28,49	36,56
Deduct—Refunds	14	9	9	6
Total	29,32	24,83	28,40	36,50

Expenditure.

Pages 246 to 288 Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
A—University	25,10	41,43	37,84	61,92
B—Secondary	47,85	67,15	68,93	78,05
C—Primary	3,17,25	3,79,57	4,22,83	5,41,39
D—Special	22,64	42,15	37,58	55,28
E—General	38,88	39,90	50,37	53,96
F—Charges in England	31	10	3,16	3,10
Total	4,52,03	5,70,30	6,20,71	7,93,70

Revenue.

145. *A—University.*—The variations between the revised estimate of the current year and the budget estimate for next year and the budget estimates of the current year is mainly on account of fee receipts depending on the number of admissions to Government Colleges.

146. *B—Secondary.*—The increase in the revised estimate compared with the budget estimate of the current year is due to increase in number of students in Secondary Schools and also to the opening of an additional Vocational School. The next year's estimate provides for a further increase in fee receipts owing to rise in number of students.

147. *E—General.*—The increase in the revised estimate as compared with the budget estimate is based on progress of actuals. The increase of 712 in the next year's budget estimate is mainly due to larger transfer from 'Special Development Fund' on account of expenditure on ameliorative measures for improvement of Backward Classes.

Expenditure.

148. *A—University.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to reduction in post-war expenditure on (*a*) grant-in-aid to Regional Universities, (*b*) acquisition of land for the Poona University and (*c*) establishment of Road Test Tract and Soil Mechanic Research Station at the College of Engineering, Poona which has not been started, counterbalanced to a certain extent by increase in expenditure on the following items :—

(1) Additional grants sanctioned to (*a*) the University Department of Chemical Technology, (*b*) Deccan College Post Graduate and Research Institute, (c) College of Engineering, Poona, in connection with its expansion, and

(2) Larger expenditure on the Royal Institute of Science on account of additional staff, purchase of equipment and apparatus etc.

The next year's budget estimate of 61,92 consists of 32,43 for Post War Reconstruction Schemes and 29,49 for Ordinary Expenditure. The provision of 29,49 for ordinary expenditure in the next year includes additional provisions on account of new items of expenditure Nos. 38, 43, 48, 50, 51, 53, and 54.

The estimate for Post War Reconstruction Schemes is explained in the Post War Reconstruction and Development Programme Estimates.

149. *B—Secondary.*—The increase in the revised estimate over the current year's budget estimate is mainly due to :—

(1) Payment of bonus and increase in the rates of dearness allowance.

(2) Additional non-recurring grant for purchase of science apparatus, cultivation charges and the acquisition of land for Agricultural Farm.

(3) Opening of an Agricultural High School at Abrama for which there was no provision in the budget.

(4) Increased expenditure due to larger number of claims for building grants.

The next year's budget of 78,05 consists of 13,50 for Post-War and 64,55 for Ordinary. The increase in the next year's ordinary budget over the current year's ordinary budget of 57,68 is mainly due to increased grants to (*i*) non-Government Secondary Schools and (*ii*) Local Bodies for Secondary Education.

150. *C—Primary.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly on account of (*a*) increased grants to Local Bodies mainly for payment of 2nd bonus to primary teachers under their control, (*b*) payment of 1st and 2nd bonuses to non-teaching staff of the School Boards, (*c*) grants to District Local Boards raising local fund cess to 3 annas and earmarking 15 pies for primary education on the basis of approved expenditure minus the cess of 15 pies and other prescribed receipts, and (*d*) payment of dearness allowance to primary teachers at enhanced rates.

The next year's budget of 5,41,39 consists of 1,42,01 for Post War and 3,99,38 for Ordinary. Increase in the next year's ordinary budget over the current year's estimate of 3,50,01 ordinary is due mainly to (*a*) new items (5,13) :—

(1) Expenditure on excursions arranged for Primary Teachers under training (10).

(2) Payment of additional grants to Mass Literacy Schools (3,70).

(3) Grants on account of construction of school building for Mass Literacy Schools (45).

(4) Grants-in-aid to non-Government Primary Teaching Institutions (21).

(5) Grants to Local Authorities for Schemes of voluntary expansion (67).

and

(*b*) Increased provision made under "K-Grants to Local Bodies for Primary Education". (65,90).

The increase is counterbalanced to a certain extent by decreased provisions under "J-Direct Grants to non-Government Primary Schools" (4,93) and "I-Government Primary Schools" (8).

151. *D—Special.*—The decrease in the revised estimate compared with the budget estimate for the current year is mainly due to—

(1) Two hostels for girls not having been opened and two hostels having been opened late.

(2) Late commencement of the seven Training Colleges.

(3) The scheme for advancement of Fine Arts and Culture not having been started.

(4) Smaller expenditure on Physical and Medical Inspection of School Children by Local Authorities.

counterbalanced by increased expenditure under Government Special schools as a result of (*a*) introduction of the revised syllabus for basic training in Training Institutions and consequent contingent expenditure, (*b*) payment of bonus to low paid staff and grant of dearness allowance at increased rates. The next year's budget of 55,28 consists of 27,57 for Post War and 27,71 for Ordinary. The increase in the next year's ordinary budget in comparision with the current year's budget of 25,82 (ordinary) is mainly under Government Special Schools.

152. *E—General.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to—

(1) appointment of Educational Adviser and a B. E. S. Class I Officer as Dir ctor of Public Instruction.

(2) payment of bonus and enhancement of the rates of dearness allowance.

(3) institution of the scheme of Visual Education.

(4) larger number of students claiming war concessions and increase in value of scholarships to Backward Classes.

(5) institution of 1st supplementary P. S. C. examination and increase in the number of examiners.

(6) appointment of the Gujarat, Karnatak and S. N. D. T. Indian Women's University Committees.

(7) celebration of Indian Independence Day.

(8) Grant-in-aid to the Tata Institute, counter-balanced by reduction in expenditure as a result of (*a*) not sanctioning the scheme for special organisation for Industrial and Technical education, and (*b*) non-starting of the scheme for establishment and development of Museums.

The next year's budget estimate of 53,96 consists of 7,77 for Post War and 46,19 for Ordinary. The increase in the next year's ordinary budget over the current year's budget of 43,52 (ordinary) is mainly on account of the following new items (7,11).

(1) Creation of the posts of additional divisional Inspecting Officers (42).

(2) Increase in the number and value of scholarships in Arts and Professional Colleges (25).

(3) Further Education and Training of Ex-service personal (59).

(4) Increase in the High and Middle School Scholarships (27).

(5) Ameliorative measures for improvement of Backward Classes (5,58).

153. *F—Charges in England.*—The increase of 3,06 in the revised estimate compared with the current year's budget estimate is due to anticipated increase in expenditure on account of stores and increased grants to Indian students Union and Hostel. The increase in the next year's budget as compared with the current year's estimate is mainly due to the provision on account of stores to be purchased from England.

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XXVII & 38, Medical.

Revenue.

Pages 45–46, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Medical School and College Fees	2,84	2,60	3,00	3,40
Hospital Receipts	4,46	4,01	4,45	4,45
Mental Hospital Receipts	3,68	2,71	3,00	3,28
Sale of Medicines	35	30	40	30
Bacteriological Laboratories Receipts	14,03	15,25	23,20	20,25
Contributions	5,72	6,50	6,40	6,50
Income from Endowments	32	28	28	29
Recoveries of overpayments	1,16	10	20	10
Collection of payments for services rendered	1,03	41	1,03	70
Miscellaneous	2,89	98	2,50	1,87
Transfer from the Special Development Fund	1,54	20	2,23	2,79
Receipts in England	1	.....	.....	.....
Total ...	38,03	33,34	48,09	43,93
Deduct—Refunds ...	—33	—4	—4	—4
Total ...	37,70	33,30	48,65	43,89

Expenditure.

Pages 287–320 Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
A—Medical Establishment	4,59	5,20	4,97	4,46
B—Hospitals and Dispensaries	62,87	73,29	80,70	82,43
C—Grants for Medical purposes	7,92	85	1,65	65
D—Medical Colleges and Schools	5,81	6,05	5,69	5,69
E—Mental Hospitals	16,64	14,22	19,32	15,44
F—Special Development Programme	1,46	20	2,23	2,79
G—Chemical Examiner	56	49	51	53
H—Bacteriological Laboratories	15,60	11,36	18,42	14,26
I—Post-War Reconstruction and Development Programme ...	2,48	19,19	6,03	29,55
J—Charges in England	1,30	1,98	1,41	1,18
Total ...	1,19,23	1,32,83	1,40,93	1,56,98
Charged ...	*3,77*	*4,29*	*2,08*	.....
Voted ...	1,15,46	1,28,54	1,38,85	1,56,98

Revenue.

154. *Medical School and College fees.*—The current year's revised and next year's budget estimates take into account receipts from fees at the New Medical Colleges at Poona and Ahmedabad.

155. *Hospital Receipts.*—The current year's revised estimate and the next year's budget estimates are based on the progress of actuals.

156. *Mental Hospital Receipts.*—The increase in the current year's revised estimate and the next year's budget estimate is due to increase in the number of paying patients at the various hospitals.

157. *Sale of Medicines.*—The current year's revised estimate is based on progress of current actuals.

158. *Bacteriological Laboratories Receipts.*—The increase in the current year's revised estimate and the next year's budget estimate is due to larger sales of sera and vaccines.

159. *Miscellaneous.*—This head includes receipts under the following sub-heads:—

(i) Fees for Chemical Analyser.
(ii) Miscellaneous.
(iii) Contribution from the Government of India in respect of British I.M.S. officers belonging to the War Reserve.
(iv) Recoveries from the Government of India for reservation of beds at J. J. and St. George's Hospital for Military patients.

The current year's revised estimate is based on the progress of actuals. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to the closure of military beds at the J. J. Hospital and the St. George's Hospital, Bombay, and the abolition of the I.M.S. on account of which no more contributions will be received from the Government of India in respect of the war reserve officers.

160. *Transfer from the Special Development Fund.*—The estimates under this head are equal to the expenditure on schemes under "Special Development Programme".

Expenditure.

161. *A—Medical Establishment.*—The decrease in the current year's revised estimate and the next year's budget estimate is mainly due to appointment of B.M.S. officers in I.M.S. posts as a result of the abolition of the latter cadre.

162. *B—Hospitals and Dispensaries.*—The increase in the current year's revised estimate is due to the additional inferior staff sanctioned to implement the eight hours a day and a weekly off scheme at the Government Hospitals at Bombay and the levy of excise duty on methylated spirits and higher prices of supplies. The increase in the next year's budget estimate is due to the additional inferior staff sanctioned in connection with the scheme referred to above (*vide* New item No. 64), the additional provision made under "Diet to Patients" medicines and instruments and clothing to patients in respect of the 116 additional beds opened at the J. J. Group of Hospitals.

163. *C—Grants for Medical purposes.*—The increase in the current year's revised estimate is due to the grant-in-aid required to be given to Nursing Associations upto 1st May 1947, as the staff was taken over from that date. The decrease in the next year's estimate is due partly to the fact that the provision on this account has been included under a different minor head viz. "B—Hospitals and Dispensaries" and partly due to the fact that the provision proposed to be made for grants to the Board of Indian Systems of Medicines and the state faculties for the Ayurvedic and Unani Systems of Medicine is less than the provision made in the current year's budget.

164. *D—Medical Colleges and Schools.*—The decrease in the current year's revised estimates is partly due to the abolition of the I.M.S. and partly due to the fact that for want of suitable accommodation the admission of students to the College of Nursing, Bombay, has been discontinued from December 1947. The decrease in the next year's estimate is mainly due to the abolition of the I.M.S.

165. *E—Mental Hospitals.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to enhanced rates of dearness allowance and larger expenditure on supplies.

166. *F—Special Development Programme.*—The increase in the revised estimate for the current year and the budget estimate for the next year is due to the fact that the provision on account of the Medical schemes for the amelioration of Backward Classes has now been included under this head instead of under "47—Miscellaneous Departments".

167. *H—Bacteriological Laboratories.*—The increase in the current year's revised estimate is due to (1) the entertainment of additional temporary staff for vaccine production, (2) increase in the rates of Dearness allowance, (3) abnormal increase in the production of vaccines and also to the payment of Rs. 1,00,000 for Excise Duty on alcohol, (4) heavy expenditure on service postage stamps. The increase in the next year's estimates over the current year's provision is mainly due to the increase in the production of sera and vaccine.

168. *I—Post-War Reconstruction and Development Programme.*—The variations under this minor head have been explained separately in the Post-War Reconstruction and Development Programme Estimates.

169. *J—Charges in England.*—The decrease in the next year's budget estimates is due to less payments in the U. K. by the High Commissioner for India, owing to the abolition of the I. M. S.

XXVIII and 39, Public Health.

Revenue.

Page 47, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Sale proceeds of sera and vaccine	7,72	6,39	6,39	5,80
Contributions	2,39	2,64	2,71	2,84
Recoveries and overpayments	2,30	20	60	53
Collection of payments for services rendered	51	41	28	48
Transfer from the Special Development Fund	21,00	30	30	30
Miscellaneous	31,39	28,59	29,05	29,49
Total ...	65,40	38,53	39,14	39,34
Deduct—Refunds ...	—1	*Nil.*	*Nil.*	—1
Total ...	65,39	38,53	39,14	39,33

Expenditure.

Page 321, to 341, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget, estimate, 1948–49.
A. Public Health Establishment	16,72	13,41	17,03	16,52
B. Grant for Public Health Purposes	2,71	2,53	2,83	3,00
C. Expenses in connection with epidemic diseases ...	21,18	11,56	2,00	7,50
D. Works	19,86	20,58	20,16	17,53
E. Special Development Programme	21,00	30	30	30
F. Post-War Reconstruction and Development Programme ...	5,58	69,44	52,30	95,37
G. Charges in England	20	34	1,22	12
Total ...	87,34	1,18,16	1,13,81	1,40,37

Revenue.

170. *Sale proceeds of sera vaccine, etc.*—The decrease in the current year's revised estimate and the budget estimate for the next year is mainly due to smaller receipts from sale of quinine and quinine substitutes than anticipated.

171. *Contributions.*—Contributions received from local bodies towards.

(1) Infectious Diseases Hospital, Poona ;

(2) Pay of vaccinators and their peons ;

(3) Public Health Laboratory, Poona ;

are credited under this head. The increase in the next year's budget estimate is due to increase in the contributions from the local bodies towards the Infectious Diseases Hospital, Poona, and towards the pay of vaccinators and their peons.

172. *Miscellaneous.*—Receipts from Government water works are credited under this head. The increase in the current year's revised estimate is due to sale of more water from the "Poona water works division" than anticipated. The next year's estimate is based upon the progress of *latest actuals*.

Expenditure.

173. *Public Health Establishment.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to entertainment of additional staff, and increase in the rates of dearness allowance.

174. *Grants for Pubic Health Purposes.*—The increase in the current year's revised estimate and next year's budget as compared with the current year's budget estimate is due to increased Government subsidy to the Municipalities towards the pay of their health and sanitary staff at the revised rates sanctioned by Government.

175. *Expenditure in connection with epidemic diseases.*—The increase in the current year's revised estimate is mainly due to additional expenditure incurred (1) in connection with the scheme of quinine distribution to private medical practitioners ; (2) cyanogas operations ; (3) inoculation against plague and other epidemics ; and (4) debit to this head of the expenditure incurred in connection with Multi-Vitamin tablets, in the current year.

The decrease in the next year's budget estimate is mainly due to transfer of provision made on account of the continuance of the Mobile Hospital units to the Post-War Reconstruction and Development budget. No provision is made in the next year's budget for the scheme for distribution of quinine to private Medical Pactitioners, Hospitals and Dispensaries as the present stock is considered to be sufficient to last till the end of the next financial year.

176. *Works.*—The current year's revised estimate and the next year's budget estimates are framed on the progress of actuals.

177. *Post-War Reconstruction and Development Programme.*—The variations under this minor head have been separately explained in the Post-War Reconstruction and Development Programme Estimates.

XXIX and 40, Agriculture.

Revenue.

Page 48, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Agricultural receipts	1,23,83	84,34	1,37,18	1,01,17
Recoveries of overpayments	56	15	30	30
Collection of payments for services rendered	3	1	6	3
Receipts in England	1	.....	.....	.....
Transfer from the Special Development Fund	1,02,52	70	79	1,05
Total ...	2,26,95	85,20	1,38,33	1,02,55
Deduct—Refunds	—8	—3	—8	—3
Total ...	2,26,87	85,17	1,38,25	1,02,52

Expenditure.

Pages 342–403, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Direction	2,55	1,61	2,80	3,11
Superintendence	1,43	1,33	1,14	55
Subordinate and Expert staff	5,26	5,46	7,09	9,21
Experimental Farms	2,17	1,92	2,28	1,86
Agricultural demonstration and propaganda, including public exhibition and fairs	69,99	9,41	15,71	28,67
Agricultural experiments and research	4,54	7,76	9,00	5,89
Agricultural Education	7,14	5,41	7,26	6,98
Agricultural Engineering	2,57	1,15	8,66	1,45
Grants-in-aid, Contributions, etc.	5,45	3,43	4,37	4,28
Works	24	16	.....	61
Other charges	8	6	6	6
Special Development Programme	1,02,52	70	79	1,05
Post-War Reconstruction and Development Programme ...	44,10	2,48,35	2,33,70	1,84,59
Charges in England	89	34	32	19
Total ...	2,48,13	2,87,03	2,93,18	2,48,90
Charged ...	*1,10*	*55*	*28*	.....
Voted ...	2,47,03	2,86,48	2,92,90	2,48,90

Revenue.

178. *Agricultural Receipts.*—The increase in the current year's revised estimate is mainly due to (*i*) the decision to credit the subsidies from the Government of India to this head instead of showing them as reduction of expenditure and (*ii*) larger receipts on account of new schemes sanctioned during the course of the year. The decrease in the next year's budget estimate compared with current year's revised estimate is mainly due to smaller receipts in respect of the ground nut cake scheme.

179. *Recoveries of overpayments.*—The current year's revised estimate and next year's budget estimate are based on the progress of recovery during the current year.

180. *Transfer from the Special Development Fund.*—The amount provided under this minor head is equal to the estimated expenditure under "Special Development Programme" under "40—Agriculture".

Expenditure.

181. *Direction.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to (*i*) reorganisation of the Agricultural Department and (*ii*) increased rates of dearness allowance.

182. *Superintendence.*—The decrease in the current year's revised estimate and next year's budget estimate is mainly due to abolition of the posts of Divisional Deputy Directors of Agriculture.

183. *Subordinate and Expert staff.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to (*i*) creation of the posts of District Agricultural Officers and appointment of additional staff under them and (*ii*) increased rates of dearness allowance.

184. *Experimental Farms.*—The increase in the current year's revised estimate is mainly due to (*i*) provision required for the purchase and maintenance of the Governor's Dairy Farm at Kirkee taken over by the Agricultural Department.

185. *Agricultural Demonstration and Propaganda, including Public Exhibition and fairs.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to the decision to credit the subsidies from the Government of India to "XXIX—Agriculture" instead of showing them as reduction of expenditure.

186. *Agricultural Experiments and Research.*—The increase in the current year's revised estimate is mainly due to (*i*) continuance of some of the schemes beyond the sanctioned period, for which no provision was made in the budget, and (*ii*) starting of new schemes during the course of the year.

The decrease in the next year's budget estimate is mainly due to less number of schemes expected to be in operation during 1948-49.

187. *Agricultural Education.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to (*i*) additional provision required for the Agricultural College Dairy Farm for increased production of milk and (*ii*) increased rates of dearness allowance.

188. *Agricultural Engineering.*—The increase in the current year's revised estimate is mainly due to provision for the scheme for the distribution of oil engines, etc., to cultivators.

189. *Grants-in-aid, Contributions, etc.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to provision required for some cotton schemes which are continued during the course of the current year.

190. *Special Development Programme.*—The increase in the next year's budget estimate is mainly due to increased provision for scholarships for Backward Class students and supply of manures, seeds, etc, to Backward class agriculturists.

191. *Post-War Reconstruction and Development Programme.*—*Vide* explanations given in the Post-War Reconstruction and Development Estimates for the next year.

XXX and 41, Veterinary.

Revenue.

Page 49, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Veterinary College and School fees	19	20	25	28
Other Receipts	27	26	24	22
Collection of payments for services rendered	1	.....	.....	.....
Transfer from the Deposit Account of the S. D. F. ...	42	.....	.....	1
Receipts in England	1	.....	.....	.....
Refunds	.....	.....	.....	.....
Total ...	90	46	49	51

Expenditure

Pages 404 415, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Superintendence	2,67	2,37	2,91	2,54
Veterinary Education and Research	1,76	1,73	1,50	1,77
Subordinate establishment	3,72	4,08	3,50	3,74
Hospitals and Dispensaries	95	1,21	1,33	94
Other charges	64	89	1,06	1,64
Special Development Programme	42	.....	.....	1
Post-War Reconstruction and Development Programme ...	1,23	7,83	4,12	8,22
Charges in England	25	18	23	8
Total ...	11,64	18,29	14,65	18,94
Charged ...	17	9	5	.....
Voted ...	11,47	18,20	14,60	18,94

Expenditure.

192. *Superintendence.*—The increase in the next year's budget estimate and the current year's revised estimate as compared with the budget estimate is mainly due to (*i*) increased touring by officers, (*ii*) increase in rates of dearness allowance and grant of bonus, (*iii*) purchase of furniture, exhibits, advertisement charges and carriage of sera and vaccine and (*iv*) purchase of refrigerators for storing vaccine.

193. *Veterinary Education and Research.*—The decrease in the current year's revised estimate is mainly due to (*i*) appointment of officers on low rates of pay in consequence of the promotion of senior officers to class I posts under Post-War Reconstruction schemes, (*ii*) the posts of Assistant Professors remaining vacant for some time and (*iii*) smaller expenditure in scholarships due to insufficient number of Bombay Province students at the Bombay Veterinary College. The increase in the next year's estimate as compared with the current year's budget and revised is mainly due to (*i*) the provision for the full staff at the Bombay Veterinary College and (*ii*) the provision for the expenditure on the Shoeing School at one centre. (*Vide* New Item No. 77.)

194. *Subordinate establishment.*—The decrease in the current year's revised estimate is mainly due to transfer of the expenditure of Veterinary Assistant Surgeons and Stockmen placed in charge of Government Veterinary dispensaries to the minor head "G—Post-War Reconstruction and Development Programme". The increase in the next year's budget estimate over the current year's revised is due to the provision for the staff for the 20 additional veterinary dispensaries to be opened in 1948-49.

195. *Hospitals and Dispensaries.*—The increase in the current year's revised estimate is mainly due to (*i*) payment of arrears of conveyance allowance due to Veterinary Inspectors, (*ii*) grant of conveyance allowance to peons in Bombay city and Harbour Veterinary Department, (*iii*) grant of Bombay Local Allowances to Veterinary Inspectors, (*iv*) grant of bonus to Government servants and (*v*) payment of compensation to owners of horses destroyed under the Glanders and Farcy Act on disposal of carcases of horses. The decrease in the next year's estimate as compared with the current year's revised is due to reduced provision for grants-in-aid on account of assumption of control by Government of 30 Veterinary dispensaries which were managed by Local Boards.

196. *Other charges.*—The increase in the revised estimate is mainly due to the purchase of equipment for the laboratory of the Disease Investigation Staff. The increase in the next year's budget estimate as compared with the current year's budget and revised estimates is mainly due to the provision for the scheme for immunisation of cattle against Rinderpest and Blackquarter disease and grant of interim relief and increased rates of dearness allowance to the staff sanctioned for various schemes.

197. *Post-War Reconstruction and Development Programme.*—Variations under this minor head have been explained in Post-War Reconstruction and Development Programme estimates.

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XXXI and 42, Co-operation.

Page 50, Civil Budget Estimate.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Audit Fees	1,50	1,45	1,47	2,00
Miscellaneous Receipts	86	2,97	1,49	2,14
Transfer from the Special Development Fund	9,06	99	98	2,38
Total ...	11,42	5,41	3,94	6,52
Deduct—Refunds ...	—2	—1	—2	—2
Total ...	11,40	5,40	3,92	6,50

Expenditure.

Page 416 to 444, Civil Budget Estimate.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Direction	1,64	1,41	1,58	1,52
Superintendence	9,69	10,32	12,73	14,56
Grants-in-aid	1,44	2,14	2,37	2,89
Other charges	5,15	4,30	4,52	4,66
Cottage Industries	.....	5,91	6,79	8,04
Special Development Programme	9,06	99	98	2,38
Post-War Reconstruction and Development Programme ...	2,34	20,29	21,44	32,40
Total ...	29,52	45,65	50,41	66,42
Charged ...	50	55	29	.....
Voted ...	29,02	45,10	50,12	66,42

Revenue.

198. *Audit fees.*—The increase in the next year's budget estimate is mainly due to increase in the number of Co-operative Societies.

199. *Miscellaneous Receipts.*—The decrease in the current year's revised estimate and next year's budget estimate is mainly due to smaller realisation of court fees by the Debt Adjustment Boards than anticipated.

200. *Transfer from the Special Development Fund.*—The amounts provided under this head are equal to the estimated expenditure on Special Development Programme under "42, Co-operation".

Expenditure.

201. *Direction.*—The increase in the current year's revised estimate is mainly due to increase in the rates of dearness allowance and payment of second bonus. The next year's budget estimate includes full year's provision for increased rates of dearness allowance.

202. *Superintendence.*—The increase in the current year's revised estimate is mainly due to (*i*) grant of bonus to low-paid Government servants and (*ii*) increased rates of dearness allowance. The next year's budget estimate provides full year's provision for increased rates of dearness allowance but not for bonus.

203. *Grants-in-aid.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to grant of subsidies to co-operative organisations.

204. *Cottage Industries.*—The increase in the current year's revised estimate is mainly due expenditure on the manufacture of 100 Huskel Ghanies and increase in the rates of dearness allowance. The increase in the next year's budget estimate is mainly due to (*i*) additional provision for subsidies to *bona fide* craftsmen for purchase of appliances and tools and (*ii*) full year's provision for increase in the rates of dearness allowance.

205. *Special Development Programme.*—The increase in the next year's budget estimate is mainly due to provision for subsidies to backward classes in connection with Building Societies.

206. *Post-War Reconstruction and Development Programme.*—*Vide* Explanations given under the Post-War Reconstruction and Development Estimate for the next year.

XXXII and 43, Industries.

Revenue.

	Accounts' 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Industries	6,39	5,20	5,80	5,55
Fisheries	2,58	2,09	2,80	2,80
Receipts under Cottage Industries	4	.....	.....	.....
Recoveries of Over-payments	4	1	2	1
Collection of payments for services rendered	3	.....	.....	1
Transfer from the Special Development Fund	2,39	34	28	45
Deduct—Refunds	.....	—1	—1	—1
Total ...	11,47	7,63	8,95	8,90

Pages 445—462, Civil Budget Estimates.

Expenditure.

	Accounts' 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Industries	13,01	13,36	13,00	14,65
Cottage Industries	4,89	.....	.....	.....
Fisheries	4,08	5,74	7,04	8,15
Special Development Programme	2,39	34	28	45
Post-war Reconstruction and Development Programme ...	3,10	24,90	12,24	34,43
Charges in England	48	1,43	4,12	8,47
Cost of stores purchased for other Departmental Offices	38	50	5,29	15
Deduct—Value of stores supplied to other offices	—26	—50	—1,33	.....
Total—Voted ...	28,07	45,77	40,64	66,30

Page Civil Budget Estimates.

Revenue.

207. *Industries.*—The increase in the current year's revised estimate and next year's budget estimate is due mainly to taking over the management of the King Edward VII Technical School, Dhulia and Diploma Courses at the Ranchoddlal Chotalal Technical Institute, Ahmedabad.

208. *Fisheries.*—The current year's revised estimate and next year's estimate have been framed on the basis of actuals.

209. *Transfer from the Special Development Fund.*—The amounts provided under this minor head are equal to the estimated expenditure under "Special Development Programme" under 43—Industries.

Expenditure.

210. *Industries.*—The decrease in the current year's revised estimate is mainly due to transfer of the staff at the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, and of the Commercial Intelligence and Industrial Statistics Section to the minor head "E—Post-war Reconstruction and Development Programme". The increase in the next year's estimate is mainly due to (i) additional staff sanctioned for the Weights and Measures Section and (ii) taking over of the Municipal Technical School, Sholapur.

211. *Fisheries.*—The increase in the current year's revised estimate is mainly due to abnormal increase in the price of salt and increased rates of dearness allowance. The increase in the next year's budget estimate is mainly due to provision for execution of a number of petty works and repairs which are required to be carried out for the efficient maintenance of fish-curing yards.

212. *Special Development Programme.*—The increase in the next year's estimate is mainly due to increased provision on account of the scheme for training Backward Class pupils in industrial subjects in primary schools.

213. *Post-war Reconstruction and Development Programme.*—*Vide* explanation under Post-war Reconstruction and Development Estimates for the next year.

214. *Charges in England.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to (i) increased rates of stipends to students sent abroad for technical training and (ii) the decision to credit the share of the Government of India on account of scholars to "XXXII-Industries" instead of showing it as reduction of expenditure.

215. *Cost of stores purchased for other offices and Deduct—Value of stores supplied to other offices.*—The increase in the current year's revised estimate is due to the implementation of the scheme for distribution of tin for tinning purposes. The sale proceeds of the tin are shown as reduction of expenditure under this head.

XXXVI and 47, Miscellaneous Departments.

Revenue.

Page 32, Civil Budget Estimates.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Fees for Registration of Trade Unions	3	1	1	3
Examination Fees	33	38	35	39
Sale of Stores and Materials (Provincial)	3	1	4	3
Fees for the Inspection of Steam Boilers	1,37	1,43	1,43	1,44
Administration of Indian Partnership Act	8	7	7	8
Miscellaneous	30,32	46,67	59,44	37,71
Government Transport Service	11,86	13,75	15,00	15,00
Transfer from Special Development Fund	13,59	12,59	3,56	6,72
Receipts in England	.....	.....	13	.....
Total ...	57,61	74,91	80,03	61,40
Deduct—Refunds ...	—2,69	—23	—3,52	—31
Total ...	54,92	74,68	76,51	61,09

Expenditure.

Pages 463 to 508, Civil Budget Estimates.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Inspector of Factories	2,21	2,33	2,36	2,93
Labour	5,36	6,29	9,96	11,73
Inspector of Steam Boilers	1,52	1,64	1,64	1,66
Provincial Statistics	11	11	11	11
Preservation and Translation of ancient manuscripts	3	3	3	3
Examinations	16	20	22	20
Administration of Indian Partnership Act, 1932	6	7	7	7
Miscellaneous	63,34	78,76	70,79	1,56,28
Government Transport Service	12,25	12,04	16,20	14,14
Post-war Reconstruction and Development Programme	2,26	20,86	20,05	25,25
Special Development Programme	11,86	12,59	3,56	6,72
Charges in England	37	27	37	24
Employment Exchanges	.....	.....	.....	1
Total ...	99,43	1,35,19	1,25,56	2,19,37
Charged ...	*1,10*	*85*	*78*	.....
Voted ...	98,33	1,34,34	1,24,78	2,19,37

Receipts.

216. *Miscellaneous.*—The increase in the current year's revised estimate is mainly due to (*i*) larger receipts under cloth control licensing fees recovered under the "Cloth Control Licensing Order" 1943, and (*ii*) a larger amount transferred from "85-A" on account of surplus realisation under (*a*) Skim Milk Powder Scheme and (*b*) Secretariat Canteen Scheme. The decrease in the next year's budget is mainly due to (*i*) smaller profit from the scheme for distribution of milk—Bombay City, (*ii*) smaller receipts from fees under "Bombay Cotton Licensing Order, 1943" as any new licenses are not to be issued and (*iii*) abolition of Drug Control Order.

217. *Government Transport Service.*—The increase in the current year's revised and next year's budget estimates is due to the increased mileage of vehicles.

218. *Transfer from the Special Development Fund.*—The amounts provided under this head are equal to the estimated expenditure under "Special Development Programme".

Expenditure.

219. *Inspector of Factories.*—The increase in the current year's revised estimate and the next year's budget estimate compared with the current year's budget estimate is mainly due to the entertainment of additional establishment.

220. *Labour.*—The increase in the current year's revised and next year's budget estimates compared with the current year's budget estimate is mainly due to :—

(1) Reorganisation of the Labour Department under which the Labour Office has been split into two units viz. (*i*) Directorate of Labour Administration and (*ii*) Directorate of Labour Information, each under a separate Director of Labour.

(2) Expansion of the Directorates of Labour Administration and Information.

(3) Expansion of the Office of the Labour Officer, Bombay and District Labour Officers owing to increased duties under the Bombay Industrial Relations Act.

(4) Strengthening of the staff of the Industrial Court, Bombay.

(5) Setting up of Labour Courts in Bombay, Ahmedabad, Jalgaon, and Sholapur under the Bombay Industrial Relations Act.

221. *Miscellaneous.*—The decrease in the current year's revised estimate is mainly due to (*i*) abolition of the office of the Additional Director of Civil Supplies (Enforcement) from 1st September 1947, (*ii*) reduced transfer from "8-Provincial Excise" on account of staff employed in connection with the Drug Control Order, and (*iii*) smaller loss in connection with imported concentrates which were not purchased to the extent originally estimated; counterbalanced to a certain extent by (1) increase in expenditure on account of interim bonus and dearness allowance at enhanced rates (2) larger expenditure on advertisement charges, service postage and telegrams and (3) larger expenditure under "Loss in connection with Bombay Milk Scheme" due to Government's decision to bear over-head charges in connection with the Bombay Milk Distribution Scheme and (4) transfer of Beggar's scheme from "57—Miscellaneous" to "47—Miscellaneous Departments" from 1st September 1947.

The increase in the next year's budget estimate is mainly due to the following :—

(*i*) provision of 100 lakhs on account of payment of the Provincial share to the Government of India of the subsidy involved in selling imported food grains at existing levels of price in Bombay, Ahmedabad, Poona and Sholapur;

(*ii*) Transfer of expenditure on Backward Class Officer, from "28—Jails and Convict Settlement" to "47—Miscellaneous Departments" (3,82) and (*iii*) provision for "Resettlement of ex-soldiers-Scheme for vocational training of demobilised service personnel" (2,00), counterbalanced to a certain extent by reduced expenditure on staff etc. under "H-5—Civil Supplies" and "H-6—Rationing" on account of anticipated retrenchment.

222. *Government Transport Service.*—Increase in the current year's revised and next year's budget estimates is mainly due to increased mileage of vechicles leading to constant wear and tear of tyres and tubes, and also due to the payment of (*i*) dearness allowance at enhanced rates, (*ii*) interim bonus and (*iii*) increased overtime and tiffin allowances, on account of Milk Scheme duty and removal of refugees etc.

223. *Post-war Reconstruction and Development Programme.*—*Vide* explanations given in the Post-war Reconstruction and Development Estimates for the next year.

224. *Special Development Programme.*—The decrease in the current year's revised and the next year's budget estimates compared with the current year's budget estimate is due to the provision under this head, having been distributed among various major heads. The next year's budget estimate includes 3,95 on account of the following new items :—

(1) Grant-in-aid to Backward Class Hostels and Scholarships to the Backward Class students attending various institutions : (95);

(2) Starting of Industries for Backward Classes by grant of subsidies : (1,00);

(3) Subsidy to Backward Classes in connection with building Societies and to individuals : (2,00).

43-A, Capital Outlay on Industrial Development.

Expenditure.

Page 508, Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Scheme to develop charcoal manufacture in Kanara district ...	1,75	1,50	75	.....
Total ...	1,75	1,50	75	.....

225. With a view to developing charcoal manufacture in Kanara district Government decided in March 1946 to enter into partnership with private financiers. It was then decided to form a Company, and that until the company was formed, both the parties, i.e., the Government and the Private financiers, should contribute an advance of Rs. 1 lakh each for the preliminary expenses that may be incurred for construction of the plant, etc. The company's capital has since been raised to Rs. 5 lakhs and Government's contribution is to be Rs. 2½ lakhs. Government has already spent an amount of Rs. 1,75,000 during 1946-47. It has now paid its full share of the Capital by contributing Rs. 75,000 during the current year. No provision has, therefore, been made in the next year's budget.

XXXIX and 50, Civil Works.

Revenue.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Rents	6,34	6,30	7,50	6,28
Ferry Receipts	63	60	69	60
Tolls on Roads	10	3	11	8
Receipts from Workshops	48	16	10	50
Recoveries of expenditure	46	20	45	29
Miscellaneous	6,60	4,04	5,51	3,75
Transfers from Central Road Fund	24,74	9,91	7,57	8,62
Transfer from Special Development Fund	10,02	1,50	1,50	1,49
Total	49,37	22,74	23,43	21,61
Deduct—Refunds ...	—10	—5	—10	—8
Net total ...	49,27	22,69	23,33	21,53

Expenditure.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Original Works—				
(*a*) Civil Buildings—				
(*i*) Ordinary	16,33	22,56	22,53	21,11
(*ii*) Special Development Programme	4	1,50	1,50	1,49
(*iii*) Post War Reconstruction and Development Programme ...	4,89	28,32	4,91	51,98
(*b*) Communications—				
(*i*) Ordinary	11,86	11,47	9,78	9,70
(*ii*) Special Development Programme	7,41	.....	.....	.....
(*iii*) Post War Reconstruction and Development Programme ...	5,15	16,98	14,57	41,83
(*iv*) National Highways	.....	.....	400	68,18
(*c*) Central Road Fund	11,49	9,91	7,50	8,47
(*c*) Miscellaneous	3	.....	52	.....
Total—Original Works ...	57,20	90,74	65,31	2,02,76
B—Repairs—				
(*i*) (Ordinary)	1,00,29	99,57	1,00,74	87,88
(*ii*) (National Highways)	.....	.....	28,00	27,05

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49
C—Establishment—				
(i) Ordinary	41,25	39,33	50,80	47,15
(ii) Post War Reconstruction and Development Programme ...	11,80	24,51	11,40	17,80
(iii) *Deduct*—Establishment Charges under other P. W. D. Heads ...	—6,40	—53,14	—15,86	—31,72
(iv) National Highways	.....	.....	.....	8,57
Net Total (Estabt.) ...	46,65	10,70	46,34	21,80
D—Tools and Plant—				
(i) Ordinary	7,19	4,38	10,98	5,38
(ii) Post War Reconstruction and Development Programme ...	1,88	46,84	14,56	25,34
(iii) National Highways	.....	.....	.....	95
(iv) *Deduct*—Tools and Plant charges under other heads	.....	—5,18	—1,48	—6,09
Total—(Tools and Plant) ...	9,07	46,04	24,06	25,58
E—Grants-in-aid—				
(i) Ordinary	20,98	14,05	14,10	17,14
(ii) Central Road Fund	2	.....	7	15
(iii) Special Development Programme	2,57	.....	.....	.....
(iv) Post War Reconstruction and Development Programme ...	.....	1,38	1,42	85
Total, Grant-in-aid ...	23,57	15,43	15,59	18,14
F—Suspense	3,85	15	15	15
C—Charges in England—				
(i) Ordinary	91	38	53	1,24
(ii) Post War Reconstruction and Development Programme ...	.....	22	22	14
(iii) *Deduct*—Charges under Other P. W. D. Heads	—18	—1,52	—45	—1,47
	73	—92	30	—11
Grand Total ...	2,33,66	2,61,72	2,80,49	3,83,25

Revenue.

226. *Rents.*—The increase in the revised estimate is mainly on account of rent of bungalows occupied by Defence Department.

227. *Receipts from Workshops.*—The increase in the next years' provision is accounted for by increased out-turn anticipated in the Dapuri Workshops.

228. *Recoveries of Expenditure.*—The increase in the revised estimate is mainly due to sale of old materials.

229. *Miscellaneous.*—The increase in the revised estimate is due to rent of road rollers lent to the Defence Department.

230. *Transfer from the Central Road Fund.*—The estimates under this minor head are equal to the estimates of expenditure under '50—Civil Works' met from the Central Road Fund.

231. *Transfer from Special Development Fund.*—The estimates under this minor head are equal to the estimate of expenditure under '50—Civil Works' met from the Special Development Fund.

Expenditure.

232. Explanations for variations in the estimates under the minor head "Post-War Reconstruction and Development Programme" are given in the separate estimates for that programme. Variations in the estimates under other minor heads are explained below.

233. *Communications (Ordinary).*—The decrease in the revised estimate is due to slow progress for want of materials and labour.

234. *Communications (Central Road Fund).*—The decrease in the revised estimate is due to slow progress for want of materials and labour. The estimate for the next year mainly provides for completion of works in progress.

235. *Miscellaneous.*—The expenditure during the current year is in connection with Independence Day Celebrations.

236. *Repairs.*—The current year's revised and the next year's budget estimates are exclusive of maintenance of National Highways, which has been provided separately.

237. C—*Establishment.*—

(a) *Ordinary.*—Increase in the revised estimate is mainly due to (i) grant of bonus to low-paid Government employees, (ii) increase in the rates of dearness allowance and (iii) smaller recoveries of establishment charges from other Governments, Departments, etc. The increase in the next year's budget estimate as compared with the current year's budget estimate, is due to increase in the rates of dearness allowance and appointment of additional establishment due to opening of new Circles, Divisions and Sub-Divisions.

238. (iii) *Deduct—Establishment charges under other Public Works Department Heads.*—These charges vary with works expenditure under other Public Works Department Heads. The decrease in the revised estimate is due to the expenditure on post-war works under "68-Construction etc.", and "81—Civil Works", being less than that budgetted for as some works could not be started as the detailed plans and estimates are not ready in time. The decrease in the next year's budget estimate as compared with the current year's budget estimate is mainly due to less expenditure on works under "81—Civil Works".

239. *Tools and Plant (Ordinary).*—The increase in the revised estimate is due to expenditure on additional machinery purchased from foreign countries.

240. *Deduct-Tools and Plant Charges under Other Heads.*—The charges vary with the works expenditure under other major heads. The decrease in the revised estimates is due to less expenditure on works under those heads for want of detailed plans and estimates and materials and labour.

241. *Grants-in-aid (Ordinary).*—The increased provision for the next year is for additional grants to the District Local Boards for maintenance of increased mileage of their roads and also to meet high cost of material and labour.

242. *G—Charges in England.*—

(i) *Ordinary.*—The increase in the revised and the next year's budget estimates is due to many officers having proceeded on leave ex-India.

243. (ii) *Deduct—Establishment Charges under other Public Works Department Heads.*—The decrease in establishment charges in the revised estimate is due to less expenditure on works under "81—Civil Works" as some works could not be started due to detailed plans and estimates not being ready in time.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

244. The staff of the Public Works Department does work which is accounted for under many major heads, e.g., revenue heads "XVII", "18", "39", "50", "51" and "XLI", capital heads "68", "70", "80" and "81", deposit heads such as the Provincial Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only they are booked direct under that head. So far as deposit heads and works for other Governments excepting Defence Department works are concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely 24 per cent. establishment and 3 per cent. tools and plant which represent the average of the incidence of such costs. In respect of Defence Department Works establishment and tools and plant charges have been levied at only 18 per cent. and 1 per cent. respectively. For the remainder, the establishment and tools and plant charges are debited, in the first instance, direct to head "50-Civil Works" and are then distributed to each major head on a percentage basis.

However, in making the distribution for establishment charges the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The share of the establishment and tools and plant charges debitable to "18-Civil", "39", "54-A" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50-Civil Works" and the demand in respect of these charges is shown under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned the demand for the ordinary establishment, etc., charges is made under "50-Civil Works", only.

With a view to maintenance of separate accounts for expenditure on Post-War Reconstruction Schemes and National Highways new minor heads "Post-War Reconstruction and Development Programme" and National Highways have been opened.

As irrigation is treated as commercial department, the heads "XVII", "18 (Public Works Department)" and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the ordinary establishment charges by a credit to the head "55-Superannuation, etc." where pensions of all Government servants are initially debited.

245. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper :—

		Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
		Rs.	Rs.	Rs.	Rs.
(i) Irrigation Heads :—					
"*XVII*"—					
(a) Special Establishment	Voted	8,72,641	9,31,900	9,56,000	10,57,100
(b) Ordinary Establishment charges calculated on percentage basis—					
Charges in India	*Charged*	*39,576*	*44,300*	*55,000*	.....
	Voted	3,06,246	3,43,200	4,49,900	4,09,200
Charges in England	*Charged*	*9,895*	*11,000*	*14,500*	.....
	Voted	.....	.....	.....	11,400
(c) Pensionary charges	*Charged*	*4,498*	*5,000*	*6,600*	.....
	Voted	29,525	30,900	40,500	37,100
(d) Collection charges in Civil Department in respect of direct receipts	Voted	1,05,389	76,000	76,000	76,000
"*18*"—					
(a) Special Establishment (Ordinary)	Voted	93,789	1,14,800	1,02,700	94,400
Special Establishment (Post-War Reconstruction and Development Programme)	Voted	8,288	1,12,800	25,100	3,81,300
(b) Ordinary Establishment charges calculated on percentage basis—					
Charges in India	*Charged*	*2,965*	*4,400*	*7,300*	.....
	Voted	23,451	35,100	56,700	52,500
Charges in England	*Charged*	*741*	*1,100*	*1,800*	.....
	Voted	.....	.....	.....	1,500

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49
	Rs.	Rs.	Rs.	Rs.
(c) Pensionary charges ... *Charged* ...	*461*	*500*	*800*	.....
Vote ...	7,679	3,200	5,100	4,800
(d) Collection charges in Civil Department in respect of direct receipts ... Voted ...	3,615	4,500	5,000	4,500
"68"—				
(a) Special Establishment— ... Voted ...	.....	.....	.....	.....
(b) Ordinary Establishment charges calculated on percentage basis—				
Charges in India ... *Charged* ...	*2,141*	*37,100*	*15,700*	.....
Voted ...	16,591	2,87,100	1,21,200	15,83,900
Charges in England ... *Charged* ...	*535*	*9,200*	*3,900*	.....
Voted ...	.....	.....	.....	45,300
(c) Pensionary charges ... *Charged* ...	*244*	*4,100*	*1,800*	.....
Voted ...	1,633	25,800	10,900	1,46,600
(2) Civil Works—				
"59"—				
(i) Establishment charges—				
Ordinary :				
Charges in India ... *Charged* ...	*3,20,732*	*2,80,200*	*2,85,800*	.....
Voted ...	38,04,508	36,52,900	47,94,300	47,14,800
Charges in England ... *Charged* ...	*63,272*	*37,400*	*16,200*	.....
Voted ...	27,634	1,000	36,700	1,23,500
(ii) Establishment charges (Post-War Reconstruction and Development Programme) :—				
Charges in India ... *Charged* ...	*29,789*	*33,400*	*21,300*	.....
Voted ...	11,49,839	24,17,600	11,18,700	17,29,500
Charges in England ... *Charged* ...	.....	.....	.....	.....
Voted ...	.....	22,400	22,400	13,500
(iii) *Deduct*—Establishment charges under other Public Works Department heads—				
Charges in India ... *Charged* ...	*—75,129*	*—6,97,200*	*—1,81,200*	.....
Voted ...	—5,66,681	—47,06,600	—14,04,900	—51,71,700
Charges in England ... *Charged* ...	*—18,289*	*—1,51,800*	*—45,300*	.....
Voted ...	.....	.....	.....	—1,47,800
(*ie*) Establishment charges—National Highways—Voted ...	.....	.....	.....	8,57,000
"61"—				
Ordinary establishment charges calculated on percentage basis :—				
Charges in India ... *Charged* ...	*14,374*	*5,04,300*	*83,200*	.....
Voted ...	1,09,846	39,08,500	6,44,600	30,04,200
Charges in England ... *Charged* ...	*3,543*	*1,26,200*	*20,800*	.....
Voted ...	.....	.....	.....	85,800

		Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
		Rs.	Rs.	Rs.	Rs.
(3) Bombay Development Scheme :—					
"51"—					
(a) Special Establishment	Voted ...	2,64,138	2,40,300	2,72,100	2,53,400
(b) Ordinary Establishment charges calculated on percentage basis—					
Charges in India ...	*Charged* ...	*13,874*	*16,900*	*16,700*	.....
	Voted ...	1,07,526	1,30,800	1,29,900	1,28,300
Charges in England ...	*Charged* ...	*3,469*	*4,200*	*4,200*	.....
	Voted ...	.....	.....	.....	3,700
"80"—					
(a) Special Establishment ...	Voted ...	2,862	4,800	3,000	5,100
(b) Ordinary Establishment charges calculated on percentage basis—					
Charges in India ...	*Charged* ...	*61*	.....	*100*	.....
	Voted ...	469	.....	800	.....
Charges in England ...	*Charged* ...	*15*	.....	.....	.....
	Voted ...	.....	.....	.....	.....
(4) Electric Heads :—					
"XLI"—					
(a) Special Establishment ...	Voted ...	6,439	6,200	6,800	6,400
(b) Ordinary Establishment charges calculated on percentage basis—					
Charges in India ...	*Charged* ...	*305*	*200*	*200*	.....
	Voted ...	2,388	1,900	1,800	2,600
Charges in England ...	*Charged* ...	*77*	*100*	*100*	.....
	Voted ...	.....	.....	.....	100
"81-A—*Electricity Schemes*"—					
(a) Special Establishment ...	Voted ...	.....	.....	.....	.....
(b) Ordinary Establishment charges calculated on percentage basis—					
Charges in India ...	*Charged* ...	.....	.....	.....	.....
	Voted ...	.....	.....	.....	.....
Charges in England ...	*Charged* ...	.....	.....	.....	.....
	Voted ...	.....	.....	.....	.....
	Total ...	67,96,855	80,05,700	78,07,800	95,55,000
	Charged ...	*4,18,970*	*3,60,600*	*3,32,500*	.....
	Voted ...	63,77,885	76,45,100	74,75,300	95,55,000

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1948-49.

246. The total gross estimated cost of the Public Works Department establishment for the year 1948-49 is Rs. 1,19,70,400 (voted) while the total net estimated cost is Rs. 95,55,000 (voted).

247. The following table shows the variations between the figures of the cost of Establishment for the year 1946-47, 1947-48 and 1948-49 :—

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
	Rs.	Rs.	Rs.	Rs.
1. Total Establishment charges excluding pensionary charges.	79,80,673	95,72,400	87,66,900	1,17,81,900
2. *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	—12,27,258	—16,36,200	—10,24,800	—24,15,400
3. Net Establishment charges excluding pensionary charges ...	67,52,815	79,36,200	77,42,100	93,66,500
4. Pensionary charges of the Irrigation Department ...	44,040	69,500	65,700	1,88,500
Total ...	67,96,855	80,05,700	78,07,800	95,55,000

Item 1—*Total establishment charges excluding pensionary charges.*—The decrease in the current year's revised estimate is mainly due to non-opening of the four divisions for which the provision was made in the current year's budget estimates.

The increase in the next year's budget estimate is due to (*i*) opening of new Circles, Divisions and Sub-Divisions, and (*ii*) appointment of additional establishment due to increase in work ; (*iii*) increase in the rates of dearness allowance.

Item 2—*Deduct establishment charges recoverable from other Governments, Departments, etc.*—The decrease in the revised estimate is mainly due to smaller recoveries of establishment charges on the works under "18-Civil". The increase in the next year's budget estimate is due to larger recoveries of establishment charges on account of the works under "13-Other Taxes and Duties", "Provincial Road Fund", "39-Public Health" and on works of National Highways.

PROFORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM CENTRAL ROAD FUND.

	Rs.
Opening balance on 1st April 1946	4,68,999
Receipts in 1946-47	23,83,131
	28,52,130
Expenditure in 1946-47	—24,73,726
Balance on 31st March 1947	3,78,404
Estimated receipts in 1947-48	9,05,000
	12,83,404
Estimated expenditure in 1947-48	—7,57,000
Estimated balance on 1st April 1948	5,26,404
Estimated receipts in 1948-49	8,62,000
	13,88,404
Estimated expenditure in 1948-49	—8,62,000
Estimated balance on 31st March 1949	5,26,404

480d. Fin. H. 1135—14.

DETAILS OF THE BUDGET ESTIMATES FOR TOOLS AND PLANT UNDER "50—CIVIL WORKS" FOR THE YEAR 1948-49.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Bombay and Northern Circles	1,45,000
Superintending Engineer, Central Circle	1,03,000
Superintending Engineer, Deccan Irrigation Circle	60,000
Superintending Engineer, Southern Circle	1,30,000
Superintending Engineer, Eastern Circle	66,000
Electrical Engineer to Government	8,000
Public Health Engineer to Government	26,000
Post-War Reconstruction and Development Programme.	
Superintending Engineer, Eastern Circle	34,500
Machinery ordered from Foreign Countries	25,00,000
National Highways	95,000
Total ...	31,67,500

Distribution of the above total.

Provincial Road Fund	18,800
39—*Public Health*—	
Ordinary (H. & L. G. Department)	100
Village Water Supply (Post-War Reconstruction and Development Programme)— (H. & L. G. Department)	51,000
50—Civil Works	—25,58,300
National Highways	95,000
51—Bombay Development Scheme	11,000
XLI—Receipts from Electricity Schemes—	
Deduct—Working expenses	200
54—A—Famine Relief	3,000
81—Capital Account of Civil Works (Outside the Revenue Account)—	
Ordinary	1,000
Post-War Reconstruction and Development Programme	2,56,000
81—A—Capital Outlay on Electricity Schemes	9,000
Irrigation Heads.	
XVII—Irrigation, Navigation, etc.—	
Ordinary	16,800
Post-War Reconstruction and Development Programme	300
18—Irrigation (Public Works Department)—	
Ordinary—A—Irrigation	800
Post-War Reconstruction and Development Programme	3,700
18—A. Irrigation—Civil (Reconstruction Department)—	
Maintenance and Repairs	5,400
18—B. Irrigation—Civil (Reconstruction Department)—	
Maintenance and Repairs	1,300
68—Irrigation.—	
Ordinary	1,200
Post-War Reconstruction and Development Programme	1,34,600
Total ...	31,67,500

XL and 51, Bombay Development Scheme.

248. Upto and inclusive of the year 1938-39, receipts and expenditure for all the schemes of the late Development Department, except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes, appeared under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the Capital head "80, Bombay Development Scheme". With effect from the year 1939-40, the revenue receipts and expenditure on repairs and maintenance of the Back Bay Reclamation Scheme are also recorded under the revenue heads "XL" and "51" Bombay Development Scheme, respectively. The revenue receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII" and "39" Public Health, respectively.

Revenue.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Rent from properties	17,07	15,58	15,70	15,35
Sale of Electricity	56	60	60	60
Miscellaneous Receipts	7	35	25	36
Deduct—Refunds	—2	.....	—5	—2
Total	17,68	16,53	16,60	16,49

Page 53, Civil Budget Estimates.

Expenditure.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Original Works	37	1,09	1,57	49
Repairs	6,95	7,26	7,26	7,26*
Establishment—				
Ordinary Charged	*14*	*17*	*17*	.....
Ordinary Voted	1,10	1,31	1,29	1,28
Special ... Voted	2,80	2,43	2,79	2,55
Tools and Plant	10	13	13	11
Charges in England Charged	*4*	*4*	*4*	.....
Charges in England Voted	.....	.....	.....	4
Total	11,50	12,94	13,25	11,73
Charged	*18*	*21*	*21*	.....
Voted	11,32	12,73	13,04	11,73

Pages 543-544, Civil Budget Estimates.

*The approximate distribution of this will be as under:—

Executive Division.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	2,40	.....	4,13	6,53
Northern Thana	1	.....	.....	1
South Thana	3	22	.....	25
Electrical	47	.....	.....	47
Total ...	2,91	22	4,13	7,26

Page 543, Civil Budget Estimates.

Revenue.

249. *Deduct Refunds.*—The revised estimate for the current year represents the amount to be refunded to the Military Authorities on account of excess rent recovered for the land in Block No. VII in the Back Bay Reclamation Scheme and on account of excess recovery of hire charges for the Steam Road Roller lent to the Military Department.

Expenditure.

250. The new works provided in the current year's Budget have not been undertaken in the current year and it is not intended to undertake them in the next year. This accounts for the reduced provision in the next year's budget.

251. *Establishment (special).*—Increase in the revised estimate for the current year and the budget estimate for the ensuing year is due to the grant of house rent allowance to inferior establishment, in lieu of free quarters, increase in the rates of dearness allowance and supply of uniforms to sweepers.

For purposes of appropriation establishment charges (1,32 voted) and tools and plant charges (11 voted) have been included in the demand under "50-Civil Works" and the remainder, viz., 10,30 has been included under this head.

XLI, Receipts from Electricity Schemes.

Pages 54 to 56, Civil Budget

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Bhatgar Hydro-Electric Supply Scheme—				
(i) Gross Receipts—Sale of power	35	36	42	47
(ii) *Deduct*—Working expenses	—18	—14	—14	—18
Net Receipts ...	17	22	28	29
B—Hubli Electric Supply Undertaking—				
(i) Gross Receipts—Sale of power	1,18	79	1,30	1,45
(ii) *Deduct*—Working expenses	—67	—65	—83	—79
Net Receipts ...	51	14	47	66
Total ...	68	36	75	95

252. A—*Bhatgar Hydro-Electric Supply Scheme.*—The increase in the revised estimate for the current year and the budget estimate for the next year under "Gross Receipts" is due to the additional demand for the electricity by the present consumers.

The increase under "Deduct Working expenses" in the next year's budget is due to expenditure on special repairs to the Power House building, maintenance of plant and machinery at the Power House at Bhatgar and running the pumping set at Rajewadi.

For purposes of appropriation, out of the total provision of 18 under "Deduct—Working expenses" for the next year, ordinary establishment and tools and plant charges of 3 have been included in the demand under the head "50—Civil Works" and the remainder, *viz.*, 15 has been included in the demand under this head.

253. B—*Hubli Electric Supply Undertaking.*—This undertaking has been taken over by Government in the year 1944–45. The budget estimates of expenditure and revenue of this undertaking for 1946–47 were shown under the head "81-A—Capital Outlay on Electric Schemes". It was then decided that revenue accounts in respect of this undertaking should be opened under the head "XLI".

The budget estimate for the current year for "Gross Receipts" is 80. The increase in the current year's revised estimate and the next year's budget estimate is due to larger supply of electric energy to consumers.

The budget estimate for "Working Expenses" for the current year is 65. The increase in the revised estimate for the current year is due to special repairs to the plants at the Hubli Electric Supply Undertaking. The increase in the next year's budget estimate is due to provision for additional superior establishment, special repairs, secretariat and supervision charges.

52-A, Other Revenue Expenditure connected with Electricity Schemes.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Post-War Reconstruction and Development Programme	1,53	38	8,79	99

254. See explanation in the Post-war Reconstruction and Development Estimates for the year 1948–49.

53, Capital Outlay on Electricity cho s met out of Revenue.

—	ounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Electricity Scheme				
Work	1	....	26	....
Establishment, Tools and Plant Charges	....	....	....	....
Total ..	1	....	26	....

Page 544, Civil Budget Estimates.

255. This head has been opened from 1939-40 to record Capital expenditure on Electricity Schemes financed from Ordinary revenues.

The revised estimate for the current year represents expenditure on certain urgent works.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 57, Civil Budget Estimates.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Transferred from Famine Relief Fund	8,90	3,28	4,28	3,28
Total ..	8,90	3,28	4,28	3,28

Expenditure.

Page 545, Civil Budget Estimates.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
54-A, Famine Relief—				
A—Salaries and Establishments	2,23	10	10	46
B—Relief Works	9,61	2,00	2,00	2,14
D—Gratuitous relief	1,22,92	2,02	1,11	1,75
E—Miscellaneous	48,28	7,88	3,66	7,65
Total 54-A, Famine Relief	1,83,04	12,00	6,87	12,00
54-B, Transfers to Famine Relief Fund	....	....	....	....
Total 54, Famine ..	1,83,04	12,00	6,87	12,00

Revenue.

256. The amounts representing interest and other recoveries of famine relief expenditure in the Famine Relief Fund are transferred to the revenue account under the head 'XLIII, Transfers from Famine Relief Fund' for meeting the direct and indirect expenditure on Famine each year. The current year's revised estimate and next year's budget estimate are based on the amounts of the famine fund receipts which will be available for this purpose.

Expenditure.

257. *54-A, Famine Relief.*—The decrease in the current year's revised estimate is due to prevalence of scarcity conditions on a smaller scale than expected. On the assumption that scarcity conditions may prevail in some districts, the next year's budget estimate has been placed at 12,00.

258. *54-B, Transfers to Famine Relief Fund.*—Under Section 7 (*1*) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of each year. Section 7 (*3*) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of Rs. 63 lakhs, the deficiency shall be made up from the revenue of the province. No provision was made in the current year's budget as it was not possible to forecast the market value of securities so far in advance. For the same reasons no provision has been made in the next year's budget estimates. The current year's revised has been placed at 'Nil' as it is expected, on the basis of the information available at present, that there will be no deficit in the Fund at the end of the current year.

XLIV and 55, Superannuation.

Revenue.

Page 57, Civil Budget Estimate.

—	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Contribution for Pensions and Gratuities	6,88	5,48	6,86	6,76
Miscellaneous	1,64	50	1,54	1,00
Receipts in England	3	1	1	1
Deduct—Refunds	—10	—1	—1	—1
Total ..	8,45	5,98	8,40	7,36

Expenditure.

Pages 547–550, Civil Budget Estimate.

—	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Superannuation and retired allowances	1,21,00	1,16,43	1,26,30	1,27,99
Equated payments of commuted value of pension transferred from capital	13,09	12,82	12,66	13,10
Compassionate Allowances	89	84	85	90
Gratuities	31	35	37	37
Pensions for distinguished meritorious services or for Political Considerations	8	10	10	10
Donation to Service Funds	28	27	27	30
Donations to Provident Funds	26	52	62	30
Government Contribution payable under the I.C.S. Family Pension Rules	2	2	2	2
Covenanted Civil Service Pensions	1,11	1,21	1,22	1,22
Post-War Reconstruction and Development Programme	11	....	23	40
Charges in England	25,06	25,49	25,42	25,25
Loss or Gain by Exchange	....	....	....	....
Deduct—Actual Amount of Pensions recovered from other Governments.	—2,84	—3,50	—3,50	—3,10
Deduct—Pensionery Charges transferred to Commercial Departments ..	—72	—70	—66	—1,89
Total ..	1,58,65	1,53,85	1,63,90	1,64,96
Charged ..	*30,85*	*31,64*	*15,44*	*2,95*
Voted ..	1,27,80	1,22,21	1,48,46	1,62,01

Revenue.

259. The estimates for the current year's revised and the next year's budget have been framed on the basis of progress of current and past year's actuals.

Expenditure.

260. *Superannuation and retired allowances.*—The revised estimate for 1947–48 is based on the progress of actuals. The next year's estimate provides for the growth of expenditure indicated by the trend of latest actuals.

261. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926–27, the capital expenditure debited to the head "83-Payments of Commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The decrease in the revised estimate as compared with the budget estimate for 1947–48 is due to the fact that the estimated expenditure in 1946–47 in respect of which equated payments were included in 1947–48 proved smaller in final accounts. The next year's estimate is based on equated instalments in respect of actual expenditure from 1933–34 to 1946–47 and the estimated expenditure in 1947–48.

262. *Compassionate allowances.*—The next year's estimate is framed on the basis of actuals.

263. *Donations to Provident Funds.*—The revised and the next year's estimates are based on actuals as well as on the latest information available.

264. *Post-War Reconstruction and Development Programme.*—Necessary explanation is included in Detailed Estimates and Explanatory memorandum of the Post-War Reconstruction and Development Programme.

265. *Charges in England.*—The current year's revised and the next year's budget estimates are based on the latest report received from the High Commissioner.

266. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are being shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking Sind has to pay to Bombay the amount by which the total payment from Bombay treasuries in respect of pre-separation pensions exceeds 85 per cent. of the total liability of both the provinces for the period. The revised estimate for the current year and the budget estimate for the next year are based on the progress of actuals.

267. *Deduct pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These charges depend upon the establishment charges and on works expenditure in a year.

XLV and 56 Stationery and Printing.

Revenue.

Page 58, Civil Budget Estimate.

Minor Head.	Accounts 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Stationery Receipts	51	57	65	60
Sale of Gazettes and other publications	1,23	1,00	1,40	1,00
Other Press Receipts	5,32	4,37	6,00	3,32
Receipts in England	....	1	*Nil.*	1
Recoveries of over-payments	....	1	1	1
Deduct—Refund	—1	—1	—8	—1
Total	7,25	5,95	7,98	4,93

Expenditure.

Pages 550–555, Civil Budget Estimate.

—	Accounts 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
I. Stationery.				
Stationery office and Stores	1,72	1,42	1,98	1,80
Purchase of stationery stores	16,64	16,54	16,54	17,00
Stationery supplied to other Governments	....	½	....	....
Deduct value of stationery supplied to other Governments and paying Departments	—3	—4	—5	—4
II. Printing.				
Government Presses	13,27	12,75	15,47	16,55
Printing at Private Presses	14	2	31	6
Cost of Printing work done by other Governments	....	½	....	....
Deduct—Cost of printing work done for other Governments and paying Departments	—9	—17	—31	—10
Charges in England	62	2,76	2,22	37
	32,27	33,29	36,16	35,62

Revenue.

268. *Other Press Receipts.*—The increase in the current year's revised estimate is mainly due to supply of papers to Bombay Municipality, Provincial National Savings Officer, and other offices and printing of the electoral roll of the Bombay Municipality and advertisements for publication in the *Bombay Government Gazette*. This supply is not required next year and work from Sind Government has also stopped. This accounts for the decrease in the next year's budget estimate.

Expenditure.

269. *Stationery Office and Stores.*—The increase in the current year's revised and the next year's budget estimates as compared with the current year's budget estimate is mainly due to increase in the rates of dearness allowance. The revised estimates for the current year also provides for payment of bonus to low-paid Government servants, heavy consumption of packing materials and increased expenditure on service postage stamps etc.

270. *Purchase of Stationery Stores.*—The next year's budget estimate is framed on the progress of current actuals.

271. *Government Presses.*—The increase in the revised estimate over the budget estimate for the current year is due to revised pay scales for binders and readers, extra payment for work done on holidays, additional grants for overtime allowance, increased rates of dearness allowance, bonus to low-paid Government servants and purchase of two printing machines and type for printing "Lok Raj" in Karnad. The increase in the next year is due to full year's provision for increased rates of dearness allowance and for additional establishment.

272. *Printing at Private Presses.*—The increase in the revised estimate is due to additional expenditure incurred by the Collectors for printing of tenancy notices. The next year's estimate is based on the average of past three year's actuals.

273. *Deduct-Cost of printing work done for other Governments and paying departments.*—The increase in the revised estimate over the budget estimate of the current year is due to more work received for printing than anticipated.

274. *Charges in England.*—The current year's revised and the next year's budget estimates are based upon the report of the High Commissioner.

XLVI and 57, Miscellaneous.

Revenue.

Pages 59–60, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Unclaimed Deposits	7,68	4,00	6,00	6,05
Sale of Old Stores and Materials	38	40	30	40
Sale of land and houses, etc.	2	....	....	1
Fees for Government audit	35	36	36	32
Contributions	25	27	27	27
Rents, rates and taxes	3	....	....	1
Other fees, fines and forfeitures	3,74	3,19	3,00	3,26
Transfer from Special Development Fund	2,65	....	....	....
Recoveries of overpayments	1,34	75	1,20	1,20
Collection of payments for services rendered	1,92	90	90	90
Miscellaneous	4,02	1,00	6,00	1,00
Receipts in England	....	....	....	....
Loss or gain by exchange on local transactions	4	....	....	....
Total	19,41	10,87	18,03	13,42
Deduct—Refunds	—1,33	—1,10	—2,00	—1,14
Total	18,08	9,77	16,03	12,28

Expenditure.

Pages 557–564, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Cost of Books and periodicals	....	1	1	1
Donations for Charitable purposes	4,51	2,92	3,00	2,98
Special Commissions of Enquiry	5	....	42	....
Petty Establishments	1,24	45	45	82
Irrecoverable temporary Loans and advances, written off	22	15	15	15
Rents, rates and taxes	3,00	1,59	5,59	2,42
Contributions	31,84	48,84	66,04	1,08,57
Miscellaneous Compensations	1	1	1	1
Miscellaneous Durbar Charges	4	6	6	5
Charges in connection with the Village Panchayat Act (Bombay)	5,38	4,95	5,70	20,13
Miscellaneous and Unforeseen Charges	22,86	1,08,35	1,01,71	1,50,21
Post-War Reconstruction and Development Programme	....	5,00	....	....
Expenditure on Refugees	....	....	....	....
Charges in England	....	....	....	....
Loss or gain by exchange	7	....	9	....
Total	69,22	1,72,33	1,83,23	2,85,35

Revenue.

275. *Unclaimed Deposits.*—The estimates have been framed on the basis of past and current actuals.

276. *Other fees, fines and forfeitures.*—The receipts under this minor head are mainly on account of cattle pounds. The estimates are based on departmental estimates.

277. *Recoveries of overpayments.*—The current year's revised estimate and the next year's budget estimate are based on the progress of the current and past actuals.

278. *Miscellaneous.*—The increase in the current year's revised estimate is due mainly to more receipts realised on account of "Collective Fines".

Expenditure.

279. *Special Commissions of Enquiry.*—The current year's revised estimate is mainly on account of expenditure incurred by the Bombay City and Suburb Post-War Development Committee for preparing the "Master Plan".

280. *Rents, rates and taxes.*—The increase in the current year's revised estimate is due to arrears to be paid to the Bombay Municipality in respect of the general tax for the years 1944-45 to 1946-47 on account of the Mr. Aga's award.

281. *Contributions.*—The increase in the current year's revised estimate is mainly due to (i) continuance of the payments of grants at the rate of 50 per cent. to the Municipalities (Sanitary Staff only) and District Local Boards on account of dearness allowance to their staff and (ii) payment of grants, at the rate of 50 per cent. to every Municipality with a population of less than one lakh, etc., in respect of the expenditure incurred by them on payment of temporary additional pay to their sanitary staff. The next year's budget estimate includes a non-recurrent grant of Rs. 50 lakhs to the Bombay Municipality (Please see New Item No. 9v) and Rs. 36 lakhs for grant-in-aid to District Local Boards equivalent to 15 per cent. of land revenue collected in their respective districts (Please see New Item No. 98).

282. *Charges in connection with the Village Panchayat Act (Bombay).*—The increase in the current year's revised estimate is due to increase in the revised rates of dearness allowance. The next year's budget estimate includes also grants to the Village Panchayats to be given to them at the rate of 15 per cent. of the land revenue in their areas.

283. *Miscellaneous and Unforeseen Charges.*—The decrease in the current year's revised estimate is due to transfer of expenditure on account of the "Beggars Scheme" to "47-Miscellaneous Departments". The next year's budget estimate includes lump provision of Rs. 1,50,00,000 on account of revision of pay scales.

284. *Post-War Reconstruction and Development Programme.*—Variations under this minor head have been explained in the Post-War Reconstruction and Development Programme Estimates.

Land 62, Miscellaneous Adjustments between Central and Provincial Governments.

Revenue.

Page 60, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Agency charges under the Petroleum and Explosives Acts ..	1	10	10	5
Total ..	1	10	10	5

Expenditure.

Page 565, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Amount to be passed on to the Government of India from the Provincial taxation on tobacco	....	....	....	....

Revenue.

285. Officers of the Provincial Government who are district authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938-39 these fees were credited direct to Provincial revenues as agency fees. The Government of India, in consultation with the Auditor General, decided that these fees should be credited to central revenues as they were a part of central revenues and that it would pay an equivalent amount to this Government as payment for the work done by Provincial officers. According to this decision, the Accountant General, with effect from 1938-39, credits the total amount of fees received in the Province each year to central revenues by debit to the heads "IX, Stamps" and "XXIII, Police" to which fees are first credited and an equal amount is credited to this Province under this head. The current year's revised estimate and the next year's budget estimate represent this adjustment, equal amounts having been deducted from the receipts under "Stamps" and "Police".

Expenditure.

286. This Government has accepted the Government of India's offer of an annual sum of Rs. 29 lakhs as compensation for the complete withdrawal of, and abstention from, all forms of taxation on tobacco within this Province for a period of 5 years from the 1st April 1943. This Government has also agreed to make over to the Government of India, the total net receipts realised under Provincial Tobacco taxation measures from the 1st April 1943. The current year's revised as well as the next year's budget estimate on account of the amount to be paid to the Government of India is *nil*.

LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 61, Civil Budget Estimates.

	Accounts 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Sale of Land	41	....	....	....
Other Items	....	....	1,16,24	....
Receipts in England	....	....	....	....
Subventions from the Central Government—				
(a) Post War Development Schemes	80,00	2,00,00	2,00,00	2,00,00
(b) National Highways	....	....	32,00	1,04,75
Total	80,41	2,00,00	3,48,24	3,04,75
Deduct—Refunds	....	....	—20	....
Grand Total	80,41	2,00,00	3,48,04	3,04,75

Expenditure.

Page 565, Civil Budget Estimates.

	Accounts 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
I Expenditure on small Savings Scheme	1,45	1,93	1,70	2,04
Deduct—Reimbursement by Central Government	—1,45	—1,93	—1,70	—2,04
Total	....	....	....	....
II Expenditure of account of restoration of property confiscated during C. D. O. Movement of 1942	....	....	1,26	....
Grand Total	....	....	1,26	....

Revenue.

287. *Other Items.*—The revised estimate for the current year represents the excess balance in the Special Development Fund at the end of 1946-47 to be transferred to the Post-War Reconstruction and Development Fund during the current year by crediting it to "LI Extraordinary Receipts" with a corresponding debit to "64-A".

288. *Subvention from the Central Government* (*b*) *National Highways.*—The expenditure on National Highways is provided under "50—Civil Works" and is wholly recoverable from the Government of India. The current year's revised estimate and the next year's budget estimate show the recovery from the Government of India on account of National Highways which is credited under this head.

Expenditure.

289. *Expenditure on small savings scheme.*—The estimates provide for expenditure on the small savings scheme. The entire cost is borne by the Government of India and the recoveries are shown as reduction of expenditure.

290. *Expenditure on account of restoration of property confiscated during the Civil Disobedience Movement of 1942.*—This is a new sub-head which records expenditure on the restoration of property confiscated during the civil disobedience movement of 1942. The current year's revised estimate provides for such expenditure.

64-A, Transfer to the Revenue Reserve (Post-War) Reconstruction Fund.

Page 566, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Transfer to the Post-War Reconstruction and Development Fund—Voted ..	2,30,00	3,00,00	4,16,24	....

291. The " Post-War Reconstruction and Development Fund " has been created to provide part of the finance for the expenditure on schemes of reconstruction and development including those comprised in the Post-War Reconstruction plan with the main object of raising the economic level of the country side and improving the conditions in various aspects of social economic and cultural life in the Province. The fund is to be credited with sums which can be set apart from the balances and general revenues. The provisions made for transfer to the Fund are shown under this head. The increase in the current year's revised estimate is mainly due to the fact that the new Special Development Fund which is confined to Schemes for the special amelioration of Backward classes with effect from 1947-48, is to be limited to 100 lakhs for a five year P. W. R. Programme plus the unspent balance of Rs. 25 lakhs previously so-earmarked and that the amount in excess of this sum in the Special Development Fund is to be transferred to the Post-War Reconstruction and Development Fund.

No amount is available for transfer to the Post-War Reconstruction and Development Fund during the next year.

LII-B & 64-B, Civil Defence.

Revenue.

Page 62, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Sale of Air-Raid Precaution Equipment	10,48	....	4,40	....

Expenditure.

Pages 596 to 598, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Air Raid Precautions	7,32	....	50	....
National War Front	1	....	....	....
Press Censor	3	11	7	11
Expenditure in connection with interning of enemy subjects ..	4	3	3	3
Establishment in connection with registration of Foreigner's Act, 1939 ..	71	71	63	74
Establishment in connection with examination of activities of Foreigners	34	34	30	32
War Police	25,53	....	....	....
Motor Spirit Rationing Scheme	2,07	79	2,10	2,19
Miscellaneous	2,20	80	84	88
Charges in England	7	8	7	3
Deduct—Share recoverable from other Governments, Departments, etc...	—3,97	—2,23	—3,23	—3,39
Total ..	34,35	63	1,31	91

Revenue.

292. The estimates provide for the Provincial share of A. R. P. receipts expected from sale of A. R. P. furniture, store, etc., which are to be apportioned between the Central and Provincial Governments in the same proportion in which A. R. P. expenditure was allocated between them. According to the latest information available an amount of Rs. 4,40 is anticipated from such receipts during the current year.

Expenditure.

293. The expenditure provided for under the minor heads "Expenditure in connection with interning of Enemy subjects", "Expenditure in connection with Registration of Foreigners' Act, 1939", "Expenditure in connection with examination of activities of Foreigners" are wholly recoverable from the Government of India. A part of the expenditure under "Motor Spirit Rationing Scheme" is to be borne by this Government and the remaining by the Central Government.

The revised estimate under A. R. P. has been raised by 50 in view of the necessity to continue longer than previously anticipated of establishment retained to clear off outstanding questions.

The provision of 11 under Press Censor in the next year's budget is for travelling allowance of the Press Advisory Committee.

Under the minor head "Miscellaneous" provision has been made in connection with the "Expenditure on account of Motor Vehicles Spare Parts Control Order, 1944". Half the expenditure is borne by the Central Government.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue

Expenditure.

294. Provision for capital expenditure on irrigation works for which capital accounts are kept is made under the head " 68 ". The capital expenditure on these works may be defrayed from the general revenues of the Province, or from the Famine Relief Fund, or from other sources, such as loans, accumulated balances of the previous years, etc., but the major head " 68 " is intended to include only such expenditure as is incurred from the sources outside the ordinary revenues, and for this reason the provisions made from ordinary revenues, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and shown under a separate head, viz., " 19 ".

295. The figures for the three years ending 1948-49 are shown below :—

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
(a) *Ordinary*—				
Works	13	44	28	78
Establishment—				
(*i*) Ordinary (including charges in England)	3	8	5	14
(*ii*) Special	....	....	....	....
(*iii*) Pensionary charges	....	1	1	2
Tools and Plant (Ordinary)	....	1	....	1
Deduct—Receipts on Capital Account	....	—1	—1	—1
Total	16	53	33	94
(b) *Special Development Programme*—				
Works	94	....	....	....
Establishment—				
(*i*) Ordinary (including charges in England)	17	....	....	....
(*ii*) Pensionary charges	2	....	....	....
Tools and Plant (Ordinary)	1	....	....	....
Total	114	....	....	....
(c) *Deduct*—Amount transferred from the Special Development Fund	—114	....	....	....
(d) *Post-War Reconstruction and Development Programme*	3	21,89	9,14	1,08,67
Grand Total, " 68 "	19	22,42	9,47	1,09,61
Charged	*1*	*50*	*22*	....
Voted	18	21,92	9,25	1,09,61

Pages 599-600, Civil Budget Estimates.

296. (*a*) *Ordinary.*—The decrease in the current year's revised estimate is due to slow progress of the work of improvements to the Dharama Canal on account of labour difficulty. The next year's estimate provides for expenditure on the completion of works in progress.

(*b*) *Special Development Programme.*—The next year's provision for these works is made under the minor head " Post-War Reconstruction and Development Programme ".

(*d*) *Post-War Reconstruction and Development Programme.*—See explanation in the Post-War Reconstruction and Development Estimates for 1948-49.

As explained under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in the demand for grant under the head " 50, Civil Works ". Out of the total amount of 1,09,61 the provisions of 16,29 and 1,36 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head " 50, Civil Works " and the residue, viz., 91,96 has been included in the demand under this head.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 601–606, Civil Budget Estimates.

——	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
1, Ordinary.				
A—Kirkee Water Works	25	25	25	44
B—Sholapur Development Scheme	....	89	4	50
C—Poona Cantonment Water Works	35	10	83	....
D—Ambernath Water Works	—17	....	10	....
E—Bahiroba Pumping Station	3	....	87	....
F—Ghorpuri Water Supply	10	2	6	....
G—Yeravda Colony Drainage Scheme	....	....	2,42	1,40
H—Pipe line from Hotgi Tank to Sholapur	4,47	....	8,26	....
I—Construction of Wells below Ekruk Tank at Sholapur	1,31	....	40	....
J—Karad Water Works	....	....	10	....
2, Post-War Reconstruction and Development Programme.				
A—Noor Sagar Water Supply Scheme	....	12,20	52	25,36
	6,34	13,46	13,85	27,70

297. *Item 1-A.*—The estimate provides for the annual instalment for the purchase of the Kirkee Water Works from the Government of India and extension to the Holkar's Bridge Water Works.

298. *Item 1-B.*—The estimate under this head provides for expenditure on the diversion of Sadar Bazar Nala at Sholapur. The decrease in the revised estimate for the current year is due to the delay in starting the work owing to difficulties regarding settlement of tenders.

299. *Item 1-C.*—The increase in the revised estimate for the current year is mainly due to expenditure being incurred on the unfinished works of last year and arrival of machinery ordered from England last year. No expenditure is expected to be incurred during next year.

300. *Items 1-D, H, I and J.*—They have been taken up during the current year as urgent works.

301. *Item 1-E.*—The revised estimate for the current year represents expenditure on the purchase of machinery ordered from England last year.

302. *Item 1-F.*—The increase in the revised estimate of the current year is mainly for the completion of the work during the current financial year.

303. *Item 1-G.*—The estimate provides for the Yeravda Colony Drainage Scheme, stage (I).

304. *Item 2-A.*—*Vide* explanations given in the Post-War Reconstruction and Development estimates for the next year.

72, Capital Outlay on Industrial Development.

Page 607, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Investment of Shares in Commercial Concerns	....	....	....	25,00
Total ..	....	....	....	25,00

305. The next year's budget estimate is on account of this Government 's share towards capital cost in the Government of India's Scheme for the manufacture of Sulphate of ammonia at Sindri, in Bihar. (Please see New Item No. 102.)

80, Bombay Development Scheme.

306. All activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927-28 revenue heads "42 (now 51) and XXXI (now XL)—Bombay Development Scheme" were opened for those schemes of the Development Department, on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to those heads. During 1928-29 two more schemes of water and electric supply were transferred to the revenue heads. The Development Department was abolished from the 1st March 1930 and all charges pertaining to the schemes of the Department except those of the Back Bay Scheme, were transferred to the revenue heads with effect from 1930-31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939-40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads "XL" and "51" respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken, and capital receipts are now recorded under this capital head.

307. The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite the Marine Lines Station and extends up to the Churchgate Station. Block No. II extends from the Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five Blocks Nos. III to VII, while Block No. VIII admeasuring 245 acres abuts on the lands at Colaba Point. A small portion of old reclaimed land near the Marine Lines Station had also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. At present the dry filling operations have been suspended. Block No. VIII comprising 245 acres was reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate of the curtailed scheme sanctioned in March 1932 amounted to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 is now being met from Revenue under "51—B. D. Scheme". Against the modified project estimate, the total expenditure (excluding interest) incurred to end of March 1947 is Rs. 6,22,78,751 leaving a balance of capital expenditure of Rs. 95,50,249 to be incurred. Government has at present no intention of embarking on any works in Block No. VII, beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of Blocks I and II, viz. the provision of roads, drains and lights as otherwise reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934-35. An expenditure of Rs. 29·84 lakhs has been incurred to the end of 1946-47. The total area of building plots in Blocks Nos. I and II is about 505,000 square yards, of which an area of 379,432 square yards has been based up to the 31st December 1947.

308. The following statement shows the expenditure and receipts entered under this head :—

———	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Works	3	....	3	....
Establishment—				
Ordinary	1	....	1	....
Special	3	5	3	5
Deduct—Receipts from the sale of surplus plant	....	—1	....	....
Deduct—receipts of a capital nature	—75	—6,53	—7,18	—3,17
Total ..	—68	—6,49	—7,08	—3,12

The revised estimate for the current year under "Works" represents expenditure on certain urgent works having been taken up and final payment made to the Bombay Municipality on account of "Shifting the existing temporary vent shafts of sewers and erecting them attached to the nearest building in Blocks I and II of the B. B. R. Scheme".

The increase in the current year's revised estimate under "Receipts of a Capital Nature" is due to larger sales of lands in the suburban areas for industrial uses. The next year's budget estimate under this minor head is framed after taking into account advance payments of premia in respect of certain plots in the Back Bay Reclamation Scheme.

For purposes of appropriation, ordinary establishment and tools and plant charges are included in the demand under the head "50—Civil Works". As no works are expected to be carried out during 1948-49 under "80", these charges are nil.

81, Capital Account of Civil Works outside the Revenue Accounts.

Expenditure.

Pages 610–611, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
A-Ordinary—				
Original works	60	17	3,11	64
Establishment charges	10	3	54	11
Tools and plant charges	1	....	5	1
Charges in England (Establishment)	....	....	2	1
Deduct—Recoveries on Capital Account	—9	....	....	....
Total ..	62	20	3,72	77
B-Post-War Reconstruction and Development Programme	6,65	3,29,52	45,98	2,04,37
C-Special Development Programme—				
Original works	94	....	....	....
Establishment Charges	17	....	....	....
Tools and plant charges	1	....	....	....
Charges in England (Establishment)	1	....	....	....
Total ..	1,13	....	....	....
D—Deduct—Amount transferred from the Special Development Fund ..	—1,13	....	....	....
Grand Total ..	7,27	3,29,72	49,70	2,05,14
Charged ..	*15*	*6,30*	*1,94*	....
Voted ..	7,12	3,23,42	48,66	2,05,14

309. *A-Ordinary.*—The increase in the current year's revised estimate is mainly due to expenditure on certain urgent new works in connection with the Home for Beggars Scheme at Chembur and manufacture of Sera and Vaccine at the Haffkine Institute, Bombay. The next year's budget estimate provides for new dispensaries in certain forest tracts. (*Vide* New major work No. 1).

310. *B-Post-War Reconstruction and Development Programme.*—See explanation in the Development Estimates for 1948–49.

For purposes of appropriation, all ordinary establishment and tools and plant charges are included in one demand for grant under "50-Civil Works". Accordingly, ordinary establishment charges of 30,90 voted and tools and plant charges of 2,57 voted have been included in the demand under "50-Civil Works" and the remainder viz., 1,71,67 has been included in the demand under this head.

81-A, Capital Outlay on Electricity Scheme.

Expenditure.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
A—Ordinary—				
(1) Works	3	....	....	5,98
(2) Establishment .. .. Voted ..	1	....	....	19
(3) Tools and Plant	....	....	....	9
Total "A" ..	4	....	....	6,26
B—Post-War Reconstruction and Development Programme ..	4,30	1,04,23	43,88	1,37,72
Grand Total ..	4,34	1,04,23	43,88	1,43,98

311. *A—Ordinary.*—The next year's budget provision is for the following two new works in connection with the Hubli Electric Supply Undertaking (*vide* new item No. 103)—

(1) Providing two 500 K. W. diesel engines generating sets, and

(2) Additions to the distribution system of the Undertaking.

312. *B—Post-War Reconstruction and Development Programme.*—Variations under this minor head have been explained separately in the Post-War Reconstruction and Development Programme Estimates.

MO-III Bk H 1135—17

82, Capital Account of Other Provincial Works outside the Revenue Account.

Page 613, Civil Budget Estimates.

——	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Post-War Reconstruction and Development Programme —	....	....	65,93	2,03,77

313. See explanation in the Post-War Reconstruction and Development Estimates for the year 1948–49.

83, Payments of Commuted Value of Pensions.

Page 614, Civil Budget Estimates.

	Accounts, 1946–47.	Budget estimate, 1947–48.	Revised estimate, 1947–48.	Budget estimate, 1948–49.
Payments of commuted value of pensions	6,28	7,82	8,10	7,72
Deduct—(1) Amount recovered from other Governments	....	....	....	....
(2) Capital portion of equated payments out of revenue ..	—10,21	—10,05	—9,96	—10,48
Total ..	—3,93	—2,23	—1,86	—2,76

314. Payments on account of commutation of pensions are accounted for under the capital head "83—Payment of Commuted value of Pensions" and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of commutations sanctioned in each year commence from the next following year. The total equated payments in respect of each year's commutations are debited to the head "55—Superannuation Allowances and Pensions" and credits are transferred (*a*) to the Capital head '83' for the capital portion of the payments and (*b*) to "22, Interest on Debt and other obligations" for the interest portion.

315. *Payments of commuted value of pensions.*—The revised estimte for 1947-48 takes into account payment in respect of applications for commutation of pensions actually received. The budget estimate for 1948-49 is based on anticipated demands in view of latest actuals.

316. *Deduct—Capital portion of equated payments out of revenue.*—The revised estimate for 1947-48 shows repayment from revenue of the principle portion of the equated instalments in respect of actual expenditure incurred on commutation of pensions from 1932-33 to 1946-47 while next year's estimate shows such repayment in respect of actual expenditure from 1933-34 to 1946-47 *plus* the estimated expenditure in 1947-48.

MG-III Bk H 1135—17a.

85-A, Capital Outlay on Provincial Schemes of State Trading.

Pages 615-624, Civil Budget Estimates.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
A—Grain Supply Scheme	—3,00	—2,07,38	—9,27,28	—98,74
B—Standard Cloth Scheme	—2,57	—11,98	—11,79	—1
C—Other Miscellaneous Schemes	2,14,29	6,75	25,48	52
D—Post-War Reconstruction and Development Programme ...	.....	.....	.....	.....
Total ...	2,08,72	—2,12,61	—9,13,59	—98,23
Charged ...	.....	57	*10*	.....
Voted ...	2,08,72	—2,13,18	—9,13,69	—98,23

317. In accordance with the Auditor General's suggestion, Government has opened with effect from the 1st April 1943, a new capital major head of account, viz., "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939" to record disbursements and receipts from schemes connected with the last war. The nomenclature of this major head has been changed to "85-A, Capital Outlay on Provincia Schemes of State Trading" with effect from the 1st April 1946. Personal ledger accounts were opened for these schemes and advances were sanctioned for them by debit to "Advances Repayable" in the Debt Section of the Accounts. The Personal ledger accounts have been retained under the new procedure which has been devised not only to provide the essence of control, but also to combine the advantages of a final head of account with those of personal ledger accounts without undue complications in accounts.

318. The minor heads opened under this head are, "Grain Supply Schemes", "Standard Cloth Scheme", "Other Miscellaneous Schemes" and "Post-War Reconstruction and Development Programme". The third minor head includes schemes such as "Purchase and sale of charcoal", "Scheme for the purchase and sale of potatoes", Scheme for the purchase of seed for the Grow More Food Campaign, and the fourth minor head is intended to record transactions pertaining to the two schemes viz., "Subsidised Milk Scheme" and "Scheme for bringing milk daily from Anand".

319. The transactions of the various schemes are recorded under the following detailed heads :—

(1) Cost of Purchase.

(2) Advances.

(3) Suspense :

(*a*) Personal Deposits.

(*b*) Insurance Fund.

(4) *Deduct*—Receipts and recoveries on Capital Account :

(*a*) Repayment of advances.

(*b*) Other receipts.

(5) *Deduct*—Capital expenditure financed from ordinary revenues.

When a scheme is worked out without the aid of advance the expenditure is to be debited to—

(1). Since advances are provided for all the schemes, except the scheme for the purchase and sale of Gur, no expenditure is recorded under this detailed head in respect of the other schemes.

(2) Is intended to provide for advances granted for the working of the schemes. A corresponding credit is given to (3) (*a*) which also records the subsequent incomings and outgoings of the personal ledger accounts. The amount set apart to cover possible losses by fire etc., appears on the credit side under (3) (*b*). The debit side of this detailed head records the withdrawal from the fund, if and when necessary, to cover losses. All recoveries including those of advances and ultimate profits, if any, are to be accounted for under (4) and any losses under (1). On the winding up of a personal ledger account, the final result would either wipe out the original issue or, if not, the balance may be either left to the debit of the capital account under (1) or written off to revenue account against (5).

320. *Grain Supply Schemes.*—The current year's revised estimate is based on the actual progress of the transactions of the schemes. The betterment as compared with the budget estimate is mainly under "Civil Supply Schemes (Mofussil)", and is due to large repayment of advances during the current year. The decrease in the next year's budget estimate as compared with the current year's budget and revised estimates, is due to anticipated realisation of smaller credits under "Civil Supply Schemes" and "Government Grain Shops Schemes".

321. *Standard Cloth Schemes.*—As no further allotments of standard cloth are to be accepted, the revised estimate of the current year and the budget estimate of the next year are based on the balance of stock, expected to be cleared during the respective years.

322. *Other Miscellaneous Schemes.*—The current year's revised estimate is based on the actual progress of transactions of the various schemes under this minor head. The next year's budget estimate provides for the transactions of the various schemes as at present anticipated. The increase in the current year's Revised estimate as compared with current year's budget estimate is mainly due to more debits under "Scheme for the purchase and sale of timber for which no provision was made in the current year's budget estimate. The decrease in the next year's budget is due to less debits anticipated under the scheme for the purchase of seed for Grow More Food Campaign.

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) Permanent Debt.

Receipts.

Page 63, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Loans bearing interest	.....	.....	.....	.....

The Government did not raise any loans during the current year nor is any borrowing contemplated during the next year.

Disbursements.

Page 625, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Loans not bearing interest—				
Expired loans—*Charged*	3	.....	.....	.....

322A. A small sum of 98 on account of Bombay Development Loan, 1920, is lying unclaimed on 1st April 1947; but no provision is made either during the current year or the next year, as it is not possible to frame the estimate with any accuracy.

(II) Floating Debt.

Receipts and Disbursements.

Pages 63 and 625, Civil Budget Estimates.

—	Receipts.				Payments.			
	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate. 1947–48.	Budget Estimate, 1948–49.	Accounts 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimates, 1948–49.
(a) Treasury Bills... ...	.....	.....	.....	.....	.....	.....	.....	.....
(b) Other floating loans ...	.....	.....	5,00	.....	.....	.....	5,00	.....

323. A ways and means advance of Rs. 5 lakhs was taken in 1947–48 to cover a temporary deficit in the minimum balance which according to the agreement with the Reserve Bank, Government has to keep with the Bank. No provision is made for ways and means Advances during 1948–49 as necessity for such advances is not anticipated at present.

(III) Loans from the Central Government.

Receipts.

Page 63, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget, Estimate, 1948–49.
Loans for Food Production	.....	50	50	10,22
	.....	50	50	10,22

324. The Government of India have sanctioned two loans, one of Rs. 16·45 lakhs and the other of Rs. 5 lakhs, for giving tagai to cultivators in connection with the scheme for the construction and improvement of wells and tanks in scarcity and dry areas. The loan of Rs. 16·45 lakhs has subsequently been reduced to Rs. 9·22 lakhs. The total amount sanctioned by that Government is thus Rs. 14·22 lakhs. Out of this amount, Rs. 1 lakh were drawn in the year 1944–45 and Rs. 2·5 lakhs were drawn in the year 1945–46. The current year's revised estimate and next year's budget estimate represent the amounts likely to be required during the current year and next year out of the total amount of Rs. 10·72 lakhs remaining to be drawn.

Disbursements.

Page 625, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Repayment of Loans from the Central Government—				
(1) Consolidated debt	12,03	12,58	12,58	13,15
(2) Bombay Municipality	62,21	64,32	64,32	66,55
(3) Loans taken for Food Production Drive ...	2,00	1,00	1,00	.....
Total—*Charged* ...	76,24	77,90	77,90	79,70

325. (1) *Vide* paragraph 107 (i) under " 23, Appropriation for Reduction or Avoidance of Debt ". The repayment to Government of India of the consolidated debt is made through this head.

326. (2) *Vide* paragraph 372 under " Loans and Advances by Provincial Government " which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head " Loans and Advances by Provincial Government " and the repayments are passed on to the Government of India under the head " Loans from the Central Government ". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

327. (3) A loan of 3,00 repayable after a period of three years was drawn by this Government in May 1943 for Food Production Drive. The current year's budget estimate provides for the repayment of the balance of this loan.

UNFUNDED DEBT.

SPECIAL LOANS.

Pages 63 and 625, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts	5,00	.....	.....	5,48
Disbursement	4,25	1,00	3,00	5,48

328. Government accepted the donations of Rs. 9 lakhs and Rs. 6 lakhs respectively, for establishment of the Anand Institute from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Mungalal Goenka Trusts on certain conditions, one of these being, that Government should pay to Governing Body of the Institute, interest at 3½ per cent. on the donations, after deducting therefrom, the actual expenditure on buildings and equipment of the Institute. The Trustees accordingly paid Rs. 13·50 lakhs out of which a sum of Rs. 10·38 lakhs stands invested in long-dated securities, in order to reimburse to Government, the amount payable to the Governing Body as interest. The balance of the donation namely Rs. 1·50 lakhs was received in 1940–41. In 1946–47 Government accepted a further sum of Rs. 5,00,000, by way of donations from Sheth Amritlal Hargovandas towards the building and equipment of the College of Agriculture to be started at the Institute of Agriculture, Anand, on certain terms. One of the terms is that Government shall pay to the Governing Body of the Institute a sum of Rs. 4,00,000 as and when required by way of Capital Expenditure in the current year and the balance of Rs. 1,00,000 and a further sum limited to the actual expenditure, but not exceeding Rs. 15,00,000 will be paid to the Institute in the next year. No receipt is anticipated in the current year's budget estimate while an amount of 1,00 was provided on the disbursement side. In the revised estimate a sum of 3,00 has been provided for expenditure on disbursement side. In the next year, an amount of Rs. 5,48,000 will be required for construction of building for the Agricultural College, Anand, and hence a provision equal to that amount has been made in the next year's budget on the disbursement side. Since, this will involve sale of securities, an equal amount has been provided on the receipt side in the next year's budget.

UNFUNDED DEBT.

STATE PROVIDENT FUNDS.

Receipts.

Page 63, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
General Provident Fund	68,44	62,00	68,50	60,00
I. C. S. Provident Fund	4,41	4,00	4,50	3,00
I. C. S. (Non-European Members) Provident Fund ...	68	50	67	40
Contributory Provident Fund	1,23	1,83	1,33	1,60
Other Miscellaneous Provident Funds	.....	.....	.....	.....
Total ...	74,86	68,33	75,00	65,00

Disbursements.

Page 625, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
General Provident Fund	54,32	45,00	55,00	46,00
I. C. S. Provident Fund	2,78	3,00	5,00	4,00
I. C. S. (Non-European Members) Provident Fund ...	26	1,00	1,00	1,50
Contributory Provident Fund	3,93	1,00	1,00	1,50
Other Miscellaneous Provident Funds	.....	.....	.....	.....
Total ...	61,29	50,00	62,00	53,00

329. These are Provident Funds, subscribed to by Government servants. In the contributory fund, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of the service. During service, temporary withdrawals from the subscriber's own accumulations, are allowed in certain circumstances.

330. The estimates on the receipts side, represent contributions of the subscribers, to the Provident Funds, repayments of advances taken by subscribers, from the funds with interest thereon, Government's contribution to the Contributory Provident Funds, and interest on the balances in the funds paid by Government for which provision is made under "22, Interest on Debt and Other Obligations."

331. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

Page 84, Civil Budget Estimates.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Famine Relief Fund—				
(a) Transfer from the revenue account	.....	.....	.....	.....
(b) Interest receipts	2,28	2,28	2,28	2,28
(c) Recoveries of famine expenditure	6,62	1,00	2,00	1,00
Total ...	8,90	3,28	4,28	3,28

Disbursements.

Pages 625, Civil Budget Estimates.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Famine Relief Fund—				
(a) Transfers to the revenue account	8,90	3,28	4,28	3,28
B—Investment Account—				
(b) Purchase of securities	.....	.....	.....	.....
Total ...	8,90	3,28	4,28	3,28

332. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at a minimum of Rs. 63 lakhs on the 31st March of each financial year. The Fund comprises :—

(*i*) Securities of the Government of India, and

(*ii*) Cash, including—

(*a*) interest which accrues from time to time on the invested securities ;

(*b*) recoveries of famine expenditure ; and

(*c*) contribution made from general revenues under section 7 (2) of the Act in order to make up any deficiency by which the total of items (*i*) and (*iii*) (*a*) and (*b*) may fall short of Rs. 63 lakhs.

333. The fund can be expended only upon :—

(1) the relief of serious famine in the Province ; and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province ;

Subject to the proviso that when the balance of the Fund exceeds the minimum of Rs. 63 lakhs, Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators, either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or to meet irrecoverable balance of loans granted under the said Acts, or for relief purposes or for the repayment of advances made by the Government of India.

Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,28 and 2,00 respectively. The amount available for transfer to the revenue account under the head " XLIII. Transfer from the Famine Relief Fund " during the current year, is therefore, 4,28. The amount to be so transferred to the revenue account during the next year is 3,28.

DEPOSITS NOT BEARING INTEREST.

Appropriation for Reduction or Avoidance of Debt.

Receipts.

Page 64, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Appropriation for Reduction or Avoidance of Debt—				
(*i*) Sinking Funds	77,74	79,40	79,37	81,77
(*ii*) Other Appropriations		1,55	1,55	2,01
Total ...	77,74	80,95	80,92	83,78

334. (*i*) The amounts of contributions to the sinking funds and depreciation funds created for loans recorded under the head "23, Appropriation for Reduction or Avoidance of Debt", in the revenue section, are credited under this head. The profits realised on investment of the balances in the funds are also credited under this head. The increase in next year's budget estimate is due to the interest that will be realised on securities to be purchased next year out of Sinking Funds and Depreciation Funds in respect of the three loans.

(*ii*) The provision under this head corresponds to the provision under "B—Other Appropriations (*i*) Repayment of Consolidated Debt" *minus* the provision under "C—Transfers—Deduct" under the head "23." The increase in next year's budget estimate is due to larger provision for repayment of consolidated debt under "23".

Disbursements.

Page 625, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds	19	24	24	26

335. The payment of advance interest on securities purchased from sinking funds is debited to this head.

SINKING FUND INVESTMENT ACCOUNT.

Receipts.

Page 64, Civil Budget Estimates.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Sinking Fund Investment Account—				
Depreciation Fund	1,61,33	1,81,86	1,84,36	1,89,82

336. The amounts realised on the maturity of treasury bills purchased out of the amounts of depreciation funds, *minus* the discount earned, are shown under this head. The discount is recorded under the head "Appropriation for Reduction or Avoidance of Debt-Sinking Funds—Receipts." The increase in the current year's revised estimates is due to the investment in treasury bills of the balances in respect of Depreciation Funds of the 1955 and the 1958 Loans. The increase in the next year's budget estimate is due to credit that is required to be given to this head every three months next year on account of the maturity of the treasury bills purchased this year out of the depreciation fund of 5,16 set apart for the 3 per cent. Bombay Government Loan, 1958.

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Disbursements.

Page 625, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Sinking Fund Investment Account—				
(i) Sinking Funds	2,37,83	73,93	73,93	81,33
(ii) Depreciation Fund		1,86,85	1,89,85	1,89,82
Total ...	2,37,83	2,60,78	2,63,78	2,71,15

337. (*i*) The amount expended on the purchase of securities out of the amounts at the credit of sinking funds, is to be debited to this head. The sinking funds (19,65, 19,41 and 16,87) set apart for the 3 per cent. Bombay Government loans, 1955, 1956 and 1958 respectively during the current year are invested in 3 per cent. Provincial Government Loans of Bombay, the Punjab and Madras. The increase in next year's budget estimate is due to investment of the interest that will be realised on securities to be purchased next year out of Sinking Funds and Depreciation Funds set apart during the next year in respect of all the three loans.

(*ii*) The cost of treasury bills purchased out of the amounts of depreciation funds is to be debited to this head. The increase in the current year's revised estimates is due to the investment in treasury bills of the balances in respect of the Depreciation Funds of the 1955 and the 1958 Loans.

Debt Redemption and Avoidance Fund.

Receipts.

Page 64, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Debt Redemption and Avoidance Fund—				
Contribution from the Revenue Account—				
(*i*) Contribution from Provincial Revenues	2,00,00	2,00,00	2,00,00	2,00,00
(*ii*) Interest Receipts	18,28	24,85	24,66	31,45
Total ...	2,18,28	2,24,85	2,24,66	2,31,45

338. With the approval of the Auditor General, Government has opened, with effect from 1944-45 a new major head of account, viz., "Debt Redemption and Avoidance Fund" under "P—Deposits and Advances—Part II—Deposits not bearing interest—B—Reserve Funds" to record transactions in connection with contributions to the Fund and investments of the amounts set apart for that purpose. The aims and objects of the Fund are stated in paragraph . The amounts set apart for the Fund are to be credited to the detailed head "Contributions from the Provincial Revenues" and the interest received on investment of the fund is to be credited to the detailed head "Interest Receipts" under the minor head "Contributions from the Revenue Account." A provision of Rs. 2 crores has been made in next year's budget estimates. The increase in the next year's budget estimate under "Interest Receipts" is due to interest realised on securities to be purchased next year out of the amount set apart for the fund during that year.

Disbursements.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Debt Redemption and Avoidance Fund—				
(*i*) Investment Account	2,15,82	2,23,95	2,23,76	2,30,53
(*ii*) Contribution from the Revenue Account—				
Payment of Advance Interest on securities purchased ...	1,16	90	90	92
Total ...	2,16,98	2,24,85	2,24,66	2,31,45

Page 625, Civil Budget Estimates.

339. The cost price of the securities purchased out of the amounts at the credit of the fund is to be debited to (*i*) above, and the amount of advance interest paid on the purchase of the securities is to be debited to (*ii*) above. The increase in the next year's budget estimate under (*i*) is due to interest on the amount of Rs. 2 crores set apart during the next year being available for investment.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUND.

Receipts.

Page 64, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Provincial Road Fund—				
Transfer to the Provincial Road Fund	28,07	26,68	46,08	35,30
Other Receipts	6,85	.....	50	.....
Total ...	34,92	26,68	46,58	35,30

Disbursements.

Page 626, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Other Accounts—				
(*i*) (*a*) Modernising the Bombay-Poona Road ...	.....	.....	.....	.....
(*b*) Modernising the Bombay-Nasik Road ...	.....	.....	.....	.....
(*c*) Other Roads	.....	1,40	1,13	6,26
Establishment	.....	33	27	1,50
Tools and Plant	.....	4	3	19
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	.....	.....	.....	.....
(*iii*) Approach roads to villages	3,73	7,30	7,30	9,60
(*iv*) Other Charges	1,93	.....	.....	.....
(*v*) Grants-in-aid for traffic amenities in Bombay City ...	.....	.....	.....	.....
Total—*Charged* ...	5,66	9,07	8,73	17,55

340. Under section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceed the sum of Rs. 26,57,000, the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by, any local authority. The expenditure from the Provincial Road Fund is to be treated as charged. The head " Provincial Road Fund " has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

341. The amounts entered on receipt side show the surplus realized in 1946–47 and the estimated surpluses for the years 1947–48 and 1948–49 together with the amounts credited to this head on account of refunds of grants, popular contributions, etc.

Disbursements.

342. The expenditure from the fund during the current year is mainly on modernising the Belgaum-Hungud and Other Roads, and on approach roads to villages. Next year, provision of 7,95 has been made for improvements to Other Roads, and Rs. 9,60,000 have been set apart for approach roads to villages.

DEPOSITS NOT BEARING INTEREST.

Special Development Fund.

Pages 64 and 638, Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Receipts	31,00	.....	6,00	.....
Disbursements	1,86,75	20,39	1,20,41	26,94

343. The "Special Development Fund" was created at the end of 1938-39. Contributions were made to the Fund by transfers from the revenue balances in each year from 1938-39. The fund was utilized till the end of 1946-47 for financing schemes of a beneficient or nation building character, e.g., development scheme of agriculture, education or public health, including experimental schemes. It has also been laid down that expenditure from this Fund should either be non-recurrent or spread over a limited period not extending beyond five years. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilized grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been laid down. Expenditure on different development schemes is recorded in the revenue section under the major heads concerned and equivalent credit is given at the same time under the corresponding receipt heads or under the head "XLVI-Miscellaneous" with a per contra debit to the Fund in the deposit section.

344. Government has decided that with effect from the current year, the Special Development Fund should cease to exist as a means of financing miscellaneous, and largely unconnected, schemes of development since most of the schemes can appropriately be regarded as part of the co-ordinated and general programme of development which is designated Post-War Reconstruction. But special development in the context of the general plan has real significance if meant to describe that part of the programme which is for the special uplift of backward classes. The Fund will therefore continue to operate with regard to schemes for the special uplift of backward classes. The next year's provisions for receipts and expenditure have been made on the basis indicated above. The current year's revised estimate on disbursement side of the Fund has been considerably high. This is due to the fact that the excess balance of 1,16,24 in the Special Development Fund, will have to be transferred to the Post-War Reconstruction and Development Fund during the current year by crediting it to "LI-Extraordinary Receipts" with a corresponding debit to "64-A, Transfers to Revenue Reserve (Post-War Reconstruction and Development) Fund. That is to say, the amount of 1,16,24 will have to be credited to "LI-Extraordinary Receipts" by giving debit of equal amount to the Special Development Fund in the Debt Section and transferring an equal amount to the Post-War Reconstruction Fund through the head "64-A, Transfer to Revenue Reserve (Post-War Reconstruction) Fund" by asking a supplementary demand under the latter.

DEPOSITS NOT BEARING INTEREST.

POST-WAR RECONSTRUCTION (AND DEVELOPMENT) FUND.

Page 64, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.
Receipts	2,30,00	3,00,00	4,16,24	.....

345. This head records the receipt of the amount transferred to the Post-War Reconstruction and Development Fund by debit to the head " 64-A, Transfer to the Revenue Reserve (Post-War Reconstruction and Development) Fund " (*vide* paragraph 291.)

DEPOSITS NOT BEARING INTEREST.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

Pages 64 & 65, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts	37	35	35	37
Disbursements	36	49	51	1,26

346. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipts consist of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year. The "Disbursements" represent withdrawals made for the purpose of expenditure. The Expenditure is booked in the revenue section under the head "56, Stationery and Printing" with a corresponding "deduct" entry.

347. The balance in the depreciation fund for Government Press was 1,02 at the end of 1946–47 and, it is estimated at —3 at the end of the next year, as follows:—

	Accounts, 1946–47.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Opening Balance	1,01	1,02	86
Receipts	37	35	37
Total ...	1,38	1,37	1,23
Disbursements	36	51	1,26
Closing Balance	1,02	86	—3*

* Steps will be taken before the end of the current year to supplement depreciation fund in order to make up this deficit.

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DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Reserve of Commercial Concerns.

Receipts.

Page 64, Civil Budget Estimate.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Depreciation Reserve Fund of Nasik Distillery ...	20	20	20	20
Total ...	20	20	20	20

Disbursements.

Page 626, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
A—Depreciation Reserve of Nasik Distillery—Renewals and replacements	1	10	59	80
Total ...	1	10	59	80

348. The sum of 20 set aside annually for depreciation is credited on the receipts side under this head with a corresponding debit to the head "8, Provincial Excise". The amount required for renewals and replacements is met from the Depreciation Reserve and it is provided on the disbursement side under this head with a corresponding deduct entry under "8, Provincial Excise".

349. The position of the Nasik Distillery Depreciation Reserve Fund is shown below :—

	Accounts, 1946–47.		Revised Estimate, 1947–48.		Budget Estimate, 1948–49.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening Balance	1,24	17,25	1,43	17,25	1,04	17,25
Receipts	20	...	20	...	20	...
Total ...	1,44	17,25	1,63	17,25	1,24	17,25
Disbursements	1	...	59	...	80	...
Closing Balance	1,43	17,25	1,04	17,25	44	17,25

DEPOSITS NOT BEARING INTEREST.

Deposits of Local Funds.

Receipts.

Page 64, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
District Funds	4,19,53	2,70,00	4,80,00	4,30,00
Other Funds—				
Municipal Funds	66,09	55,00	60,00	60,00
Port and Marine Funds	3,74	2,50	3,50	3,50
Education Funds	2,57,50	1,65,50	2,00,00	2,00,00
Medical and Charitable Funds ...	2	3	3	3
Village Panchayat Funds	6,34	6,60	6,00	6,00
Other Miscellaneous Funds	47	37	47	47
Total ...	7,53,69	5,00,00	7,50,00	7,00,00

Disbursements.

Page 626, Civil Budget Estimates.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
District Funds	3,97,79	2,70,00	4,80,00	4,30,00
Other Funds—				
Municipal Funds	60,84	55,00	60,00	60,00
Port and Marine Funds	3,68	2,50	3,50	3,50
Education Funds	2,41,57	1,65,50	2,30,00	2,00,00
Medical and Charitable Funds	2	3	3	3
Village Panchayat Funds	6,53	6,60	6,00	6,00
Other Miscellaneous Funds	46	37	47	47
Total ...	7,10,89	5,00,00	7,80,00	7,00,00

350. The estimates represent expected deposits and withdrawals in the account of District Local Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Civil Deposits.

Receipts.

Page 65, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Revenue Deposits	1,92,21	90,00	1,60,00	1,45,00
Civil Courts Deposits	1,18,94	1,00,00	1,15,00	1,00,00
Criminal Courts Deposits	15,54	10,00	10,40	10,40
Personal Deposits	3,22,58	4,35,40	3,50,00	4,00,00
Forest Deposits	20,32	15,00	15,00	15,00
Public Works Deposits	17,86	15,00	15,00	15,00
Trust Interest Funds	19,17	9,00	9,00	9,00
Deposits for work done for Indian States, Public or Private individuals	12,21	5,00	5,00	5,00
Deposits of fees received by Government servants for work done for private bodies	84	50	50	50
Unclaimed Deposits in the Contributory and General Provident Funds	.....	10	10	10
Victory Thanksgiving Fund	5,00	.....	.....	.....
Total ...	7,24,67	7,00,00	6,80,00	7,00,00

Disbursements.

Page 627, Civil Budget Estimates.

	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Revenue Deposits	89,77	90,00	2,00,00	1,45,00
Civil Courts Deposits	1,23,46	1,00,00	1,25,00	1,00,00
Criminal Courts Deposits	13,37	10,00	10,40	10,40
Personal Deposits	3,14,71	4,55,40	3,20,00	4,00,00
Forest Deposits	17,21	15,00	15,00	15,00
Public Works Deposits	18,10	15,00	15,00	15,00
Trust Interest Funds	18,94	9,00	9,00	9,00
Deposits for work done for Indian States, Public bodies or private individuals	3,29	5,00	5,00	5,00
Deposits of fees received by Government servants for work done for private bodies	50	50	50	50
Unclaimed Deposits in the General Provident Fund ...	17	10	10	10
Victory Thanksgiving Fund	6,02	.....	.....	.....
Unclaimed Deposits in Indian Civil Service Provident Fund (Provincial)	.....	.....	.....	.....
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	.....	.....	.....	.....
Total ...	6,06,04	7,00,00	7,00,00	7,00,00

351. The transactions brought to account under this head relate to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, deposits relating to forest administration and public works, etc.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Other Accounts.

Receipts.

Page 66, Civil Budget Estimate.

——	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
(1) Subventions from the Central Road Fund	23,83	8,90	9,05	8,62
(2) Deposit account of grant from the Central Government for development of the cottage and small scale woollen industries	8	.....	.....	.....
(3) Deposit account of grants made by the Indian Central Cotton Committee	3,11	65	3,20	2,50
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	57	1,18	1,12	1,27
(5) Deposit account of grant from the Central Government for the development of Handloom industries ...	42	.....	.....	.....
(6) Deposit account of grants from Sugar Excise Duty ...	11	.....	.....	.....
(7) Deposit account of grant for the relief to the cotton growers	98	.....	.....	.....
(8) Deposit account of the grant from the Indian Central Sugarcane Committee	.....	10	10	8
(9) Private donations and contributions Fund	4,00	.....	40	.....
(10) Deposit account of grant from Indian Central Tobacco Committee	8	.....		.....
Total ...	33,18	10,83	13,87	12,47

Disbursements.

Page 623, Civil Budget Estimate.

——	Accounts, 1946-47.	Budget Estimates, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
(1) Subventions from the Central Road Fund	24,74	8,90	7,57	8,62
(2) Deposit account of grant from the Central Government for development of the cottage and small scale woollen industries	.....	.....	.....	.....
(3) Deposit account of grants made by the Central Cotton Committee	3,25	65	3,20	2,50
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	59	1,18	1,18	1,27
(5) Deposit account of grant from the Central Government for the development of handloom industries ...	59	.....	.....	.....
(6) Deposit account of grants from Sugar Excise Duty ...	13	.....	.....	.....
(7) Deposit account of grant for the relief to the Cotton growers	1,34	.....	.....	.....
(8) Deposit account of the grant from the India Central Sugarcane Committee	.....	10	10	8
(9) Private Donations and Contributions Fund ...	.....	.....	.....	.....
(10) Deposit account of grant from Indian Central Tobacco Committee	.....	.....	.....	.....
Total ...	30,04	10,83	12,05	12,47

352. The annual petrol tax receipts allocated to Provincial Government are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Government can ask for the allotment from the Government of India only after utilising the unspent balance at the end of the previous year. The amounts received from the Government of India are credited on the receipt side under this head and the expenditure is shown on the disbursements side. The actual expenditure is, however, recorded in the first instance in the revenue sections under the head "50, Civil Works" and a corresponding credit is given to the receipt head "XXXIX—Civil Works" in the revenue section by transfer from the Fund. The amount estimated to be received during the current year is 9,05, while the anticipated expenditure is 7,57. The expenditure on petrol tax works, during next year has been estimated at 8,62 and the same figure has been adopted for the estimate on the receipt side.

353. The Government of India originally agreed to make a grant for five years with effect from 1936–37 for the scheme for Cottage and Small Scale Woollen Industries. The period expired at the end 1940–41 but the Government of India have been sanctioning the continuance of the scheme from year to year. The accounts procedure is similar to that in the case of subventions from the Central Road Fund, the expenditure being recorded in the first instance in the revenue section under the head "43, Industries", and a corresponding credit is given to the receipt head "XXXII—Industries".

354. The transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipts and disbursements sides of the Provincial Accounts, with effect from 1937–38. They are of the nature of transactions in a personal deposit account and do not affect the revenue section.

355. The accounting procedure for subsidies from the Imperial Council of Agricultural Research and Sugar Excise Fund is similar to that followed in the case of subventions from the Central Road Fund, the relevant heads in the revenue section being "XXIX and 40 Agriculture", "XXX and 41, Veterinary", and "XXXI and 42, Co-operation".

356. A new minor head designated "Deposit account of grants from the Indian Central Sugarcane Committee" has been opened and the grants from the Committee provisionally accounted for under the two minor heads "Deposit account of the grants made by the Imperial Council of Agricultural Research" and "Deposit Account of grants for the Sugar Excise Fund" have been adjusted.

357. A new minor head designated "Deposit Account of the grant made by the Indian Central Tobacco Committee" has been opened from the current year. The accounting procedure is similar to that in the case of subventions from the Central Road Fund, the relevant heads in the revenue section beng "XXIX and 40, Agriculture".

358. New minor head designated "The Private Donations and Contributions Fund" has been opened with effect from the current year. The Fund is formed from the donations given by the public for general or specific purposes and is to be utilised for the schemes and objects for which the donors have given their subscriptions. The donations will be credited in the first instance to the Fund in the Deposit Section of the Account. The expenditure incurred from the Fund will be entered under the relevant service major heads by opening suitable sub-heads and detailed heads for the purpose with due regard to the general principles of accounting as laid in Article 30 of the Account Code, Volume I, while an equivalent amount will be transferred to the corresponding revenue head of account by debit to the Fund in cases where control over expenditure rests with Government. In other cases the expenditure will be debited direct to the Fund.

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

Receipts.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Civil Advances—				
Advances for the purchase of producer gas plant ...	.....	.....	.....	.....
Advances for the purchase of passage	6	.....	.....	.....
Objection Book Advances	5,33	5,00	6,00	6,00
Advances for repayment of revenue and deposits ...	71	.....	50	50
Forest Advances	39,65	30,00	39,00	39,00
Advances to the students and other Indians in the United Kingdom	.....	.....	.....	.....
Other Advances	2	4,50	4,50	4,50
Expenditure by Public Works on private water courses ...	1	.....	.....	.....
Advances to Bombay Municipality	36	.....	.....	.....
Advances in connection with Bombay Wood Distillery Company, Limited	1,00	.....	.....	.....
Total ...	47,14	39,50	50,00	50,00

Page 68, Civil Budget Estimates.

Disbursements.

—	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Civil Advances—				
Advances for the purchase of producer gas plant. Voted ...	.....	.....	.....	.....
Advances for the purchase of passages ... Voted ...	1	.....	.....	.....
Objection Book Advances ... ... Voted ...	6,68	5,00	6,00	6,00
Advances for repayment of revenue and deposits ...	90	.....	.....	50
Forest Advances	39,65	30,00	50,00	39,00
Advances to the students and other Indians in the United Kingdom	.....	.....	.....	.....
Advances to officers for purchase of Motor cars	6	.....	.....	.....
Other Advances ... ... Voted ...	1,00	4,50	6,00	4,50
Advances to the Officers of the Agricultural Department ... ... Voted ...	80	.....	58,00	.....
Total ...	49,10	39,50	1,20,00	50,00
Total—Voted ...	8,49	9,50	70,00	10,50

Page 630, Civil Budget Estimates.

359. Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances". In the current year's revised estimates advances to the extent of Rs. 58 lakhs have been given to the officers of the Agricultural Department for the purpose of opening Personal Ledger Accounts in connection with "Grow More Food" scheme and scheme of seed distribution.

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 68 & 630, Civil Budget Estimate.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts	1,10	10	20	10
Disbursements	2,22	10	1,00	10

360. Permanent advances are advances granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipts side is on account of reimbursement by officers of permanent advances not required by them.

Accounts with the Government of Burma.

Pages 68 & 630, Civil Budget Estimate.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts	13	10	15	15
Disbursements	—34	35	60	15

361. This head records transactions of the Government of Burma through the books of the Government of Bombay.

Accounts with the Reserve Bank.

Pages 68 & 630, Civil Budget Estimate.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts	11	45	50	40
Disbursements	40	45	35	40

362. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within this Province are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank, and if the net total is a debit, the amount is recovered from the Bank and credited to this head.

Accounts with the Government of Pakistan.

Pages 68 & 630, Civil Budget Estimate.

——	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget, Estimate, 1948–49.
Receipts	.....	.....	20,20	20,00
Disbursements	.....	.....	20,20	20,00

363. This head records transactions of the Government of Pakistan through the books of the Government of Bombay.

Suspense Accounts.

Receipts.

Page 68, Civil Budget Estimate.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate 1948-49.
Suspense Accounts	—2,92,53	2,25,00	8,00	10,00
Local Public Works Expenditure	.....	.....	5,00	6,00
Central Accounts Office—				
Reserve Bank Suspense	20	.....	.....	.....
Cash Balance Investment Account	84,21,42	80,12,96	1,01,40,12	1,31,05,64
Departmental Adjusting Account	96	.....	30,00	30,00
Recoveries of service payments	34,99	75,00	2,00	4,00
Discount on Treasury Bills	.....	.....	.....	.....
Total ...	81,63,04	83,12,96	1,01,85,12	1,31,55,64

Disbursements.

Page 631, Civil Budget Estimate.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
Suspense Accounts	—2,90	2,25,00	8,00	15,00
Local Public Works Expenditure	.....	.....	.....	.....
Central Accounts Office—				
Reserve Bank Suspense	19	.....	5,00	1,00
Cash Balance Investment Account	93,34,15	79,22,00	1,06,86,10	1,18,05,00
Departmental Adjusting Account	—2,26,00	.....	30,00	32,00
Recoveries of service payments	34,49	75,00	2,00	2,00
Discount on Treasury Bills	.....	.....	.....	.....
Total ...	91,42,92	82,22,00	1,07,31,10	1,18,55,00

364. Under the minor heads "Suspense Account" and "Local Public Works Expenditure" is recorded the expenditure on purchase of stores, road materials, etc., and the amounts expended are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

365. Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded transactions relating to Reserve Bank Suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department and Charges in England. It has been decided by the Auditor General that with effect from 1941-42, the system of showing the credit by "minus debit" instead of "plus credit" should be followed by all Provincial Governments. The effect of this decision is that the debit side is expected to be mostly cleared by the reductions due to credit, and consequently no provision is required in the budget.

366. Under the head "Cash Balances Investment Account" are recorded transactions of the Provincial Government by way of investment of its cash balances in short and long term loans, e.g., the Treasury Bills of the Government of India, or of other Provincial Governments and the Government of India securities or loans of other Provincial Governments. The profits derived from such investments are credited as receipts under the head "XX—Interest—Interest realised on investments of Provincial balances" in the revenue section. The amounts appearing under this head on the disbursements side is the total of the amounts invested for short or long periods from time to time during the course of the year, and on receipts side the total amounts realised on maturity (less the discount earned or interest derived therefrom) during the year.

367. The head "Departmental Adjusting Account" is intended for recording the provisional adjustments of departmental receipts and payments and inter-departmental transfers.

368. The head "Recoveries of service payments" is intended for recording recoveries made in the course of audit before they are finally brought to account.

CHEQUES AND BILLS.

Receipts.

Page 68, Civil Budget Estimate.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Pre-Audit Cheques	6,40,81	5,00 00	6,50,00	6,00,00
Departmental Cheques	2,09,93	2,35,00	2,70,00	2,50,00
Total ...	8,50,74	7,35,00	9,20,00	8,50,00

Disbursements.

Page 631, Civil Budget Estimate.

—	Accounts, 1946–47.	Budget Estimate 1947–48.	Revised Estimate,	Budget Estimate, 1948–49.
Pre-Audit Cheques	6,42,31	5,00,00	6,50,00	6,00,00
Departmental Cheques	2,25,60	2,35,00	2,70,00	2,50,00
Total ...	8,67,91	7,35,00	9,20,00	8,50,00

369. The Disbursement side of this account includes debits of the following transactions :—

(1) Cheques issued in payment of bills at the pre-audit counters of the Accountant General's Office.

(2) Departmental cheques in the case of officers of departments authorised to draw money on cheques, rendering account to the Accountant General.

370. When these transactions are passed on to the service or other heads concerned, this head is cleared by a credit on the receipt side. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

Departmental and Similar Accounts.

Pages 69 and 631, Civil Budget Estimate.

—	Accounts, 1946–47.	Budget Estimate, 1947–48.	Revised Estimate, 1947–48.	Budget Estimate, 1948–49.
Receipts	1,75	2,00	1,20	1,70
Disbursements	1,77	2,00	1,20	1,70

371. Under this head are debited the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates, both on the receipt and disbursements sides, are framed on the basis of past and current actuals.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Pages 69, Civil Budget Estimates.

	Accounts, 1946-47.	Budget Estimate, 1947-48.	Revised Estimate, 1947-48.	Budget Estimate, 1948-49.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	5,61	5,80	5,80	6,00
(*b*) Repayment by the Bombay Municipality of other loans ...	63,09	65,25	65,25	67,51
	68,70	71,05	71,05	73,51

372. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) loans utilised for improvement purposes, granted to the late Improvement Trust, (*ii*) those utilised for general purposes, (*iii*) loans for development purposes and (*iv*) loan for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 105 (8) under "22, Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments over 44 years from 1937–38. The other loans under (*i*) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by equated annual instalments of principal and interest over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated annual instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated annual instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable in monthly instalments of 9 with interest for a period of sixty years beginnng from 1893.

(2) Loans to Government Servants.

Advances and Recoveries.

Pages 69 and 631, Civil Budget Estimates.

	Accounts, 1946-47.		Budget Estimate, 1947-48.		Revised Estimate, 1947-48.		Budget Estimate, 1948-49.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government Servants ...	99	66	2,47	32	2,24	91	3,38	97

373. The increase in the current year's revised and next year's budget estimate under advances is due to larger demands for advances for the purchase of motor vehicles from Government servants. The revised estimate under recoveries is based on the basis of progress of actuals.

(3) Advances to Cultivators, Local Bodies and others, Advances and Recoveries.

Pages 69 and 631, Civil Budget Estimates.

	Accounts, 1946-47.		Budget Estimates, 1947-48.		Revised Estimate, 1947-48.		Budget Estimate, 1948-49.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities, district and other Local Fund Committees for public works	2,52	73	...	1,57	1,09	1,78	...	1,46
(2) Loans to landholders and other notabilities ...	5	17	...	18	...	19	...	20
(3) Loans to Cultivators ...	67,66	21,32	1,85,62	29,54	2,18,61	32,04	2,20,07	40,36
(4) Loans through Co-operative Societies Bank	...	...	...	1	...	1	...	...
(5) Loans for the purposes of the Co-operative Societies Act ...	...	2	10	...	1,82	1,51	25	...
(6) Loans to Co-operative multi-purpose societies ...	...	1	25	1	10	2	25	...
(7) Loans to non-agriculturists in flood affected areas ...	1	14	...	10	38	10	...	10
(8) Loans to Co-operative Housing Societies ...	...	3,21	...	6	...	6	...	6
(9) Loans to Co-operative Housing Societies in flood affected areas	...	2	...	2	...	2	...	2
(10) Loans under the State-aided Building Scheme ...	...	37	48	45	3,00	1,18	25,18	53
(11) Loans for Development of Fisheries	1,33	31	60	25	1,90	50	5,20	45
(12) Loans to other Small Industries	71	87	75	1,00	1,50	3	6,00	30
(13) Loans for establishment of grain depots	97	1,73	20	30	40	30	20	42
(14) Loans to subsidised medical practitioners	...	...	3	...	1	...	3	...
(15) Other Miscellaneous Loans	2,96	1,35	5	82	2,96	2,96	8,00	...
(16) Advances to refugees ...	...	...	...	...	...	...	10,00	...
Total ...	76,23	30,25	1,88,08	34,31	2,31,31	40,90	2,75,18	43,00

374. (1) *Loans to Municipalities, District and Other Local Fund Committees for Public Works.*—The provision of 1,09 in the current year's revised estimate of advances is on account of advances of 77 and 32 sanctioned to the District Local Boards, Ahmedabad and Belgaum, respectively. The next year's budget estimate under recoveries includes the repayment of the advance of 77 sanctioned to the District Local Board, Ahmedabad.

(3) *Loans to Cultivators.*—The increase in the current year's revised estimate and the next year's budget estimate under advances is due to larger demands for tagai advances from cultivators.

(5) *Loans for the purposes of Co-operative Societies Act.*—The increase in the current year's revised estimate under both advances and recoveries is on account of the grant of an advance of 1,50 to the Bombay Provincial Co-operative Land Mortgage Bank and the repayment of the advance by the Bank.

(7) *Loans to non-agriculturists in flood affected areas.*—The increase in the current year's revised estimate under advances is on account of an allotment placed at the disposal of the Collector, West Khandesh, for grant of tagai advances for house building to mochis of Deopur.

(10) *Loans under the state-aided building scheme.*—The increased provisions in the current year's revised estimates and next year's budget estimates under advances include 3,00 and 25,00 respectively on account of Government's Housing Scheme.

(11) *Loans for Development of Fisheries.*—The increase in the current year's revised estimate of advances is due to larger demands from the fishermen for such loans. The next year's budget provision under advances includes 3,20 on account of loans in connection with the Post-War Scheme of establishment of ice plants.

(15) *Other Miscellaneous Loans.*—The increase in the current year's revised estimate and next year's budget estimate under advances is due to larger demands from artisans for loans under the scheme for grant of subsidies and loans to trained artisans for the purchase of tools and plants through the Co-operative Societies. The next year's budget estimate under advances also includes a provision of 600 on account of loans in connection with the scheme for helping large scale dairy farmers in the Bombay Province. The revised estimate of 2,96 under recoveries include 57 against loans to Khatav Taluka Famine Relief Committee and the Karnatak Charkha Sangh, 25 against loans to Lord Reay Industrial Museum, Poona, 1,74 against advances to Forest Contractors' and 40 against loans to trained artisans.

(16) *Advances to refugees.*—The Government of Bombay has approved the scheme proposed by the Government of India for the grant of loans to displaced persons belonging to urban areas in West Pakistan. The provision of Rs. 10,00 in the next year's budget estimates under advances is in respect of loans to refugees taking advantage of the scheme.

REMITTANCES.

Receipts.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.	Page 69, Civil Budget Estimates.
(a) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant General	58,58,81	58,00,00	60,00,00	60,00,00	
(b) Remittances by Bills	.....	.....	.....	.....	
(c) Adjusting account between Central and Provincial Governments	1,42,88	1,60,00	1,75,00	1,80,00	
(d) Adjusting Account with Railways	56,76	50,00	54,00	50,00	
(e) Inter-Provincial Suspense Account	8,23	20,00	6,00	20,00	
(f) Reserve Bank of India Remittances	30,36,65	28,00,00	32,00,00	31,00,00	
Total ...	91,03,33	88,30,00	94,35,00	93,50,00	

Disbursements.

	Accounts, 1946-47.	Budget estimate, 1947-48.	Revised estimate, 1947-48.	Budget estimate, 1948-49.	Page 631, Civil Budget Estimates.
(a) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant General	58,82,63	58,00,00	60,00,00	60,00,00	
(b) Adjusting account between Central and Provincial Governments	1,55,81	1,60,00	1,75,00	1,80,00	
(c) Adjusting account with Railways	57,05	50,00	54,00	50,00	
(d) Inter-Provincial Suspense Account	7,53	20,00	6,00	20,00	
(e) Reserve Bank of India Remittances	30,32,23	28,00,00	32,00,00	31,00,00	
Total ...	91,35,25	88,30,00	94,35,00	93,50,00	

375. The estimates under this, both on the receipts and disbursements sides, are framed on the basis of current actuals.

Item (*a*) relates to cash remittances between treasuries, excise remittances, forest remittances, Public Works remittances, transfers between Public Works Officers and miscellaneous remittances.

Items (*b*) and (*c*) are intended for recording remittance transactions on behalf of Central and other Provincial Governments.

Item (*d*) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to the 1st April 1939 these transactions were adjusted under the head "Adjusting account between Central and Provincial Governments".

Transactions relating to supply bills—local and foreign—and remittance-transfer-receipts were being recorded under item (*c*).

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1948-49 (EXCLUDING NEW ITEMS PERTAINING TO POST-WAR RECONSTRUCTION AND DEVELOPMENT PROGRAMME)

MO-11 Bk H 1135—21a

7, LAND REVENUE.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 1. Creation of 108 posts of Cadastral Surveyors and an equal number of peons under them in the Land Records Department.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent	... Rs.	1,61,536
Total ...	... ,,	1,61,536	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—In view of complaints of delay in respect of measurement operations, Government proposes to create 108 posts of Cadastral Surveyors and an equal number of peons under them for a period of eight months to enable disposal of accumulated arrears. The estimated cost of the establishment is Rs. 1,61,536, as shown below :—

	Rs.
Pay of Establishment—	
108 Cadastral Surveyors (Rs. 30—140) and 108 peons (Rs. 14—23)	78,488
Allowances, Honoraria, etc.—	
Dearness allowance	52,040
Permanent travelling allowance	25,920
Travelling allowance	2,250
Contingencies—	
Fixed contingencies	1,610
Service postage	1,228
Total ...	1,61,536

		Rs.
Grand Total—7, Land Revenue ...	Recurrent ...	*Nil.*
	Non-recurrent ...	1,61,536
	Total ..	1,61,536

8, PROVINCIAL EXCISE.

MINISTER IN CHARGE—HONOURABLE MR. L. M. PATIL.

ITEM 2. Constitution of the Provincial Prohibition Board.

Recurrent	.. Rs. 91,500	Non-recurrent ..	.. Rs. 12,720
Total	.. " 1,04,220	Ultimate annual recurrent ..	.. *Nil.*

Remarks.—In connection with the Government's decision to apply the policy of prohibition to the whole of the Province by stages extending over a period of four years, Government has constituted the Provincial Prohibition Board. The Board has the Honourable Minister for Excise as its President and the Honourable Ministers for Health, Labour and Backward Classes as Vice-Presidents. The main functions of the Board are :—

(1) to educate and organise public opinion on the problem of the prohibition of alcohol and drugs ;

(2) to advise on methods of detecting and preventing offences against the Abkari, Opium and Molasses Acts ;

(3) to provide facilities for counter-attractions, recreation and provision of non-alcoholic drinks.

(4) to assist all activities which further the policy of Government in regard to the prohibition of alcohol and drugs and to carry on social and welfare work.

For the Board so constituted Government has sanctioned a temporary post of Secretary in the scale of Rs. 300—20—420—E.B.—30—660—E.B.—40—900 with effect from 1st June 1947 and the entertainment of the following staff for the office of the Secretary has also been approved administratively :—

Name of Post.	Scale of pay sanctioned.	Total number of posts proposed by the Secretary, Provincial Prohibition Board.	Posts actually sanctioned by Government to meet immediate requirements.
	Rs.		
Assistant Secretaries	.. 400—25—500	.. 3	2
Superintendents	.. 250—20—350	.. 4	1
Senior Assistants	.. 150—10—220	.. 5	3
Stenographer	.. 110—5—185	.. 1	1
Junior Assistants	.. 95—5—140	.. 5	1
Clerks	.. 50—5/2—80—5—140	.. 9	4
Inferior Staff.			
Naik	.. 28	.. 1	1
Peon	.. 25	.. 1	1
Peon	.. 24	.. 2	1
Peon	.. 23	.. 3	1

The Board has recently set up six different Sub-Committees for different purposes. District and City Prohibition Committees have also been constituted. There is thus a manifold increase in the activities of the Board and the whole staff administratively approved above, together with the post of Secretary, is absolutely necessary.

The cost involved during the year 1948-49 will be Rs. 1,04,220 as shown below :—

	Rs.
Recurrent cost.	
(1) Pay of officers (Secretary)	6,750
(2) Pay of establishment	54,400
(3) Allowances—	
Travelling allowance	15,000
House rent allowance	300
Dearness and compensatory allowances	15,050
Non-recurrent cost.	
(4) Contingencies	12,720
Grand Total ..	1,04,220

		Rs.
Grand Total—8, Provincial Excise ...	Recurrent ...	91,500
	Non-recurrent ...	12,720
	Total ...	1,04,220

10, FOREST.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 3. Conversion of 17 posts of clerks in the Forest Department into those of 5 Senior Accountants and 12 Junior Accountants.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent	...	... ,,	10,644

Remarks.—In view of the increased accounts work of the Forest Department, 17 posts of clerks were converted, as a temporary measure, into those of 5 Senior Accountants in the grade of Rs. 95—5—125 and 12 Junior Accountants in the grade of Rs. 95—5/2—100 (old) or Rs. 80—5/2—95 (new) with effect from 1st September 1946 till 31st March 1947. These posts have since been continued till 31st August 1948. As the increase in the accounts work is a permanent feature, it is proposed to make this additional accounts staff permanent with effect from 1st April 1948. The ultimate annual recurring expenditure will be Rs. 10,644 as shown below :—

	Rs.
5 Senior Accountants in the grade of Rs. 95—5—125	7,020
12 Junior Accountants in the grade of Rs. 80—5/2—95	13,824
	20,844
Less cost of 17 posts of clerks in the grade of Rs. 25—5/2—75	—10,200
Net total ...	10,644

ITEM 4. Cement concreting of a portion of Dandeli Depot Road.

Recurring	...	... Rs.	*Nil.*	Non-recurring	...	... Rs.	16,400
Total	...	... ,,	16,400	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—The Dandeli Depot Road has become unserviceable due to wear and tear mainly on account of timber and military transport. It is, therefore, necessary to improve this road by cement concreting. The total cost is estimated at Rs. 44,087. It is proposed to cement-concrete a portion of this road at an estimated cost of Rs. 16,400 during 1948–49.

ITEM 5. Improvement of Water Supply at Dandeli.

Recurring	...	... Rs.	*Nil.*	Non-recurring	...	... Rs.	68,327
Total	...	... ,,	68,327	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—The existing system of water supply at Dandeli is far from satisfactory and inadequate. It is proposed to improve it by constructing a settling tank, filter beds, water reservoir, pipes and pipe connection, etc., at an estimated cost of Rs. 68,327 during the year 1948–49.

ITEM 6. Research and Utilization Circle.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	64,196
Total	...	... ,,	64,196	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—Government has approved the scheme of formation of the Forest Research and Utilization Circle and a temporary establishment has already been employed for a period of one year. The work of the Forest Research and Utilization Circle will continue for some years and the temporary establishment will have to be employed for the purpose during that period. It is, therefore, proposed to continue the temporary staff for

10, FOREST—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

a year at an estimated cost of Rs. 64,196. The details of the expenditure required to be incurred during 1948-49 on this account are shown below :—

Number of posts.	Particulars.	Provision required in 1948-49.
		Rs.
6	Rangers, Rs. 80—5—125—E.B.—5—150—175—200	9,011
8	Foresters, Rs. 30—1—40—45, 50, 60	3,543
10	Forest guards, Rs. 15—1/2—20, 25	2,237
1	Forest Surveyor, Rs. 25—5/2—55, 60—5/2—75	548
1	Laboratory Assistant, Rs. 35—5/2—60—E.B.—4—100	420
1	Mistry, Rs. 30—2—50—5/2—70	360
2	Head clerks, Rs. 95—5—125—E.B.—135—5—160	2,796
3	Senior Accountants, Rs. 95—5—125	4,077
1	Junior Accountant, Rs. 85—5/2—100...	1,148
3	Senior Clerks, Rs. 30—5/2—80	2,048
4	Junior Clerks, Rs. 25—5/2—55	2,191
2	Computers, Rs. 25—5/2—55	1,095
1	Naik	228
2	Peons	432
14	Peons	2,856
2	Peons	336
		33,326
	Interim Relief.	
6	Rangers at Rs. 10 per mensem each	720
18	Foresters and forest guards at Rs. 5 per mensem	1,080
1	Forest Surveyor at Rs. 10 per mensem	120
2	Laboratory Assistant and Mistry at Rs. 5 per mensem each	120
15	Head clerks, Senior and Junior Accountants, Senior and Junior clerks and computers at Rs. 10 per mensem each	1,800
19	Naik and peons at Rs. 5 per mensem each	1,140
		4,980

10, FOREST—concld.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

		Rs.
	Dearness Allowance.	
6	Rangers at Rs. 40 per mensem each	2,880
21	Foresters, Guards, Surveyors, Laboratory Assistant and Mistry at Rs. 25 per mensem each	6,300
5	Head clerks and Senior Accountants at Rs. 40 per mensem each	2,400
4	Junior Accountant and Senior clerks at Rs. 35 per mensem each	1,680
25	Junior clerks, computers, Naik and peons at Rs. 25 per mensem each	7,500
		20,760
	Permanent Travelling Allowance.	
6	Rangers at Rs. 45 per mensem each	3,240
8	Foresters at Rs. 15 per mensem each	1,440
1	Surveyor at Rs. 22-8-0 per mensem	270
1	Laboratory Assistant at Rs. 15 per mensem	180
		5,130
	Total ...	64,196

		Rs.
Grand Total—10, Forest ...	Recurrent ...	*Nil.*
	Non-recurrent ...	1,48,923
	Total ...	1,48,923

13, OTHER TAXES AND DUTIES.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 7. Making permanent the posts of officers and establishment sanctioned on a temporary basis in connection with the administration of the Bombay Sales Tax Act, 1946.

Recurrent .. .. .. Rs.	*Nil.*	Non-recurrent .. Rs.	*Nil.*
Total .. .. .. ,,	,,	Ultimate annual recurrent .. ,,	9,80,000

Remarks.—In connection with the administration of the Sales Tax Act, 1946, the posts of officers and the establishment of the Sales Tax Department were first created on a temporary basis for a period of one year in the first instance, up to 28th February 1947. The strength of the establishment was later augmented and the posts have been continued for a further period of one year. It is now proposed to make the posts permanent with effect from the 1st March 1948 as they are necessary for the administration of the Act which has recently been amended. Necessary provision on account of this temporary staff for the year 1948-49 is included in the current year's budget estimates, under "13—Other Taxes and Duties. A—Collection Charges—Sales Tax—Other Commodities". The details of the staff proposed to be made permanent and the ultimate annual recurrent costs are shown below :—

	Posts.	Ultimate annual average cost. Voted.
		Rs.
1. *Pay of Officers*—		
(a) Deputy Commissioner of Sales Tax, Bombay Province, Bombay .. Senior scale of I.C.S. Officer *plus* special pay at Rs. 200 per mensem.	1	23,100
(b) Assistant Commissioner of Sales Tax Rs. 620—40—500	3	28,800
(c) Sales Tax Officer Grade I Rs. 540—40—700	7	55,200
(d) Sales Tax Officers Grade II Rs. 300—20—420—E.B.—20—480—E.B.—20—520	18	93,450
Total ..		2,00,500
2. *Pay of Establishment*—		
(1) Sales Tax Inspectors, Rs. 75—5/2—90—E.B.—5—135	140	1,82,000
(2) Superintendent in the office of the Commissioner of Sales Tax, Bombay, Rs. 225—15—300	1	3,350
(3) 4 Assistant Superintendents in the office of the Commissioner of Sales Tax and 1 head clerk in the office of the Assistant Commissioner of Sales Tax, Bombay, Rs. 150—10—220	5	12,000
(4) 1 Stenographer in the office of the Commissioner of Sales Tax, Bombay, Rs. 110—5—185	1	1,850
(5) Head Clerks to the Sales Tax Officers in Bombay, Rs. 135—5—180 ..	8	15,900
(6) Senior Clerks in Bombay, Rs. 95—5—140	18	27,150
(7) Junior Clerks in Bombay, Rs. 50—5/2—90	11	9,600
(8) Junior Clerks in Bombay, Rs. 50—5/2—90—E.B.—5—140	54	55,700
Mofussil Clerical Establishment—		
(9) Head clerks to the Assistant Commissioners, Rs. 135—5—180	2	4,200
(10) Head clerks to the Sales Tax Officers, Rs. 95—5—120	17	23,850
(11) Senior clerks in the mofussil, Rs. 60—5/2—75	27	23,000
(12) Clerks in the mofussil, Rs. 25—5/2—55	91	48,150
(13) Peons in Bombay, 1 on Rs. 27; one on Rs. 25; 2 on Rs. 24 and the rest on Rs. 23 per mensem	59	16,400
(14) Peons in mofussil 32 on Rs. 17; 2 on Rs. 14; 114 on Rs. 14 per mensem ..	148	26,050
(15) Interim relief to the above establishment at Rs. 10 or Rs. 5 per mensem ..	....	57,300
Total ..		5,06,500
Allowances and Honoraria—		
Travelling Allowance (Fixed)	....	1,39,000
Travelling Allowance (Ordinary)	....	16,920
House-rent Allowance and Other Allowances	....	24,080
Total ..		1,80,000
Contingencies	....	93,000
Grand Total ..		9,80,000

		Rs.
Grand Total—13, Other Taxes and Duties ...	Recurrent ...	*Nil.*
	Non-recurrent ...	*Nil.*
	Total ...	*Nil.*

XVII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—DEDUCT—WORKING EXPENSES.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 8. Appointment of additional temporary establishment for the Deccan Irrigation Circle.

Recurrent	...	... Rs.	15,600	Non-recurrent	... Rs.	*Nil.*
Total	...	... ,,	15,600	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—As the existing establishment is inadequate to cope with the increase in work and in order to check the unauthorised use of water, the Superintending Engineer, Deccan Irrigation Circle, has asked for the following additional temporary establishment for the year 1948–49 :—

Establishment.	Scale of pay. Rs.
Nira Canals Division—	
(*i*) Eight Canal Inspectors	20—1—35
(*ii*) One Measurer	20—5/3—50
(*iii*) One Sluice-Keeper	13—½—20
Poona Irrigation and Research Division—	
(*iv*) One Sub-divisional Karkun	25—5/3—60
(*v*) One Sectional Karkun	20—2/2—40
Ahmednagar Division—	
(*vi*) One Sub-Divisional Karkun	25—5/3—60
(*vii*) One Sectional Karkun	20—2/2—40
(*viii*) Four Canal Inspectors	20—1—35
(*ix*) Two Measurers	20—5/3—50
(*x*) One Signaller	25—2—45—1—60
(*xi*) One Khalasi	Sanctioned rate.
Nasik Irrigation Division—	
(*xii*) One Telegraph Peon	Sanctioned rate.

It is accordingly proposed to sanction the establishment on a temporary basis for the period from the 1st April 1948 to the 28th February 1949, in the first instance. The cost involved in the proposal during the year 1948–49 is Rs. 15,600 as shown below :—

Item.	Amount. Rs.
(*a*) Pay of Establishment—	
(*i*) Pay	6,100
(*ii*) Interim Relief	1,400
(*b*) Allowances—	
Travelling Allowance	1,000
Dearness Allowance	7,100
Total ...	15,600

ITEM 9. Constructing a bhandhara across the waste weir nalla of the Medleri Tank, Dharwar Division.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	33,300
Total	...	... ,,	33,300	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—The proposed improvements will remove the complaint regarding malarial conditions of the Medleri Village and will also bring an additional area of 80 acres under irrigation.

The plans and estimates, the latter amounting to Rs. 33,263, have been approved administratively by Government.

		Rs.
Grand Total—XVII, Irrigation, etc. ...	Recurrent ...	15,600
	Non-recurrent ...	33,300
	Total ...	48,900

25. GENERAL ADMINISTRATION.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA

ITEM 10. Conversion of posts of inferior servants paid from contingencies into permanent and pensionable posts.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent (including leave and pension charges).		,,	4,18,845

Remarks.—In 1939 Government had taken up the question of extending the benefits of leave, pension, etc., to inferior servants such as sweepers, scavengers and malis, who are usually treated as non-pensionable, particularly when they are paid from contingencies, but consideration of the matter was suspended during the war. In pursuance of its general policy of ameliorating the conditions of service of its low-paid employees, Government has decided that all posts of this type which have been continuously in existence for the last 5 years should be made permanent. After detailed examination of the reports submitted by the various Departments it is found that there are 1,608 such posts. It is proposed to make these permanent with effect from 1st April 1948 in order to extend to this class of servants the same benefits as regards leave and pension as are enjoyed by other permanent servants.

In respect of these posts there will not be any extra cost on account of pay, as this expenditure is being incurred even now. The only extra cost will be on account of leave charges (Rs. 20,470) and pension charges (Rs. 44,375) per annum. The cost on account of pay of establishment will be distributed as follows :—

Budget Head.	Total cost.
	Rs.
7, Land Revenue	4,662
10, Forests	1,656
8, Provincial Excise (Nasik Distillery)	37,254
12, Charges on account of Motor Vehicles Acts	1,236
25, General Administration	168
27, Administration of Justice	3,108
28, Jails and Convict Settlements	2,820
29, Police	80,184
37, Education	88,180
38, Medical	73,204
39, Public Health	2,860
40, Agriculture	47,550
41, Veterinary	3,024
43, Industries	2,592
47, Miscellaneous Departments	3,576
50, Civil Works	564
56, Stationery	984
	3,53,622 or 3,54,000
Leave charges	20,470
Pension charges	44,375
Total ...	4,18,845

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 11. Permanent retention of certain temporary establishment in the Political and Services Department dealing with Labour and Housing work.

Recurrent	...	...Rs.	*Nil.*	Non-recurrent	...	...Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	52,901

Remarks.—At present there is only one permanent branch in the Political and Services Department with a personnel of four members to deal with labour work. In view of the considerable increase in this work after assumption of office by the present Government and the assignment of the work relating to housing matters to the Department, it was necessary to sanction the following staff for a period of one year in the first instance, and to continue it for a further period up to the 29th February 1948. There is no possibility of any decrease in the work relating to labour and housing and in fact it has become necessary recently to sanction additional temporary staff to cope with the growing volume of work. The temporary staff sanctioned up to 29th February 1948 will be needed on a permanent basis and it is proposed that it should be made permanent with effect from 1st March 1948. The annual recurrent cost is estimated at Rs. 52,901.

C, Secretariat and Headquarters Establishments—K-Civil Secretariat—Political and Services Department.

	Rs.	Rs.
Pay of Officers—		
Assistant Secretary (600—50—800)	8,288	8,288
Pay of Establishment—		
2 Superintendents (Senior) on Rs. 400—25—500	9,705	
1 Superintendent (Junior) on Rs. 275—20—375—25—425	3,780	
3 Senior Assistants on Rs. 180—10—200—15—260	6,727	
3 Junior Assistants on Rs. 100—5—120—10—220	3,724	
1 Office Accountant on Rs. 50—3—95—5—160 *plus* Rs. 50 per mensem Special pay	1,800	
1 Clerk for confidential and compiling work on Rs. 50—3—95—5—160 *plus* Rs. 20 per mensem Special pay	1,200	
6 Clerks on Rs. 50—3—95—5—160	3,960	
3 Typists on Rs. 50—3—95—5—160	1,908	
6 Inferior Servants (1 Naik on Rs. 27 per mensem and 5 peons on Rs. 23 per mensem each)	1,704	
Temporary additional pay	2,400	
Total ...		36,908
Allowances, Honoraria, etc.—		
Cost of living allowance	1,453	
Dearness allowance	3,420	
Total ...		4,873
Grand Total ...		50,069

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 12. Making permanent certain establishment in the Home Department (Special) of the Secretariat.

Recurrent	...	...Rs.	*Nil.*	Non-recurrent	...	...Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	7,752

Remarks.—In view of the expansion of the Home Department (Special) it was necessary to follow the Maxwell System of filing papers. A file bureau was therefore opened in April 1944. The bureau is being continued since then on a temporary basis from year to year. There are now two branches in the Home Department (Special) and the volume of work handled by them has increased so much that there is need of a permanent Bureau in the section. It is, therefore, proposed that the bureau should be placed on a permanent footing and the existing staff, namely, a Junior Assistant in the scale of Rs. 100—5—120—10—220 and six clerks inclusive of the General Duty Clerk in the scale of Rs. 50—3—95—5—160 should be made permanent with effect from the financial year 1948-49.

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 13. Making permanent certain establishment in the Finance Department, Secretariat.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	21,744

Remarks.—In order to cope with the work relating to sales tax, an additional branch was sanctioned in the Finance Department prior to the actual levy of tax under the Bombay Sales Tax Act, 1946. This work in connection with the Sales Tax is fairly appreciable in volume and the branch has also to deal with other taxation proposals. As it is proposed to make the whole executive staff of the sales tax administration permanent with effect from next year it is proper that the establishment in Finance Department dealing with this work should also be made permanent. This taxation establishment consists of one Superintendent, one Senior Assistant, one Junior Assistant, and one clerk, and it is now proposed to make it permanent with effect from 1st March 1948.

The work of the establishment branch in the Finance Department has of late been increasing owing to new schemes sanctioned by Government. To cope with the additional work, a post of an extra Senior Assistant was sanctioned for the establishment branch on a temporary basis with effect from 22nd October 1945. The post has since been continued from time to time. There is no likelihood of the work in the establishment branch decreasing. Hence it is proposed to make the post of Senior Assistant permanent with effect from 1st March 1948.

There has been considerable increase in the general work—both in the receipts section and the issue section—of the Finance Department during the last few years. To cope with the increased work Government sanctioned *inter alia* five posts of clerks and one post of Senior Assistant for the Registry Branch of the Finance Department on a temporary basis. It is proposed to make this staff permanent with effect from 1st March 1948.

The average annual cost of the above establishment comes to Rs. 21,744 as shown below :—

C-Secretariat and Headquarters Establishments—K-Civil Secretariat—Finance Department.

	Average annual cost.
	Rs.
(1) One Junior Superintendent Rs. 275—20—375—25—425	4,596
(2) Three Senior Assistants Rs. 180—10—200—15—260	8,004
(3) One Junior Assistant Rs. 100—5—120—10—220	2,064
(4) Six clerks Rs. 50—3—95—5—160	6,480
Total ...	21,744

ITEM 14. Making permanent the additional establishment of the Local Fund Audit Department.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	12,064

Remarks.—Owing to the considerable growth of revenue and expenditure of Local Bodies, the expansion of school Boards and additional work due to new audits being undertaken from time to time, the work of the Local Fund Audit Department increased to such an extent that the Examiner, Local Fund Accounts, found it impossible to prevent arrears mounting up without additional staff. Government therefore sanctioned the following additional staff temporarily for two years, in the first instance, with effect from 1st November 1945 :—

2 Senior Auditors.

2 Junior Auditors.

2 Peons.

In April 1947 the Accountant General, Bombay, reviewed the state of affairs and examined the question of minimum additional staff required for the Department and recommended that all the staff mentioned above should

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

be sanctioned as a permanent measure. The Accountant General, Bombay, has furnished statistics to show that the staff of 2 Senior Auditors, 2 Junior Auditors and 2 Peons is required owing to permanent increase in work. It is, therefore, proposed to sanction permanently the following additional staff with effect from 1st April 1948 :—

—	Average pay.	Pension contribution.	Leave Salary contribution.	Total per mensem.
	Rs.	Rs.	Rs.	Rs.
2 Senior Auditors, on Rs. 175—15—400 each	560	76	83	768
2 Junior Auditors, on Rs. 30—4—110—5—160	209½	29½	26	264½
2 Peons, on Rs. 14 per mensem	28	2	2½	32½
				1,064½
			Cost per annum ..	12,774

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 15. Appointment of special shikar staff in the districts of Ratnagiri, Kolaba and Kanara.

Recurrent	...	... Rs. 5,445	Non-recurrent	...	... Rs. *Nil.*
Total	...	... ,, 5,445	Ultimate annual recurrent	...	... ,, *Nil.*

Remarks.—As a result of extensive propaganda during the last three years for increasing the production of foodgrain crops, much of the cultivable waste lands in the Konkan tract has been brought under cultivation. Cultivators in this area are, however, unable to reap the full benefits of their labour due to depredations by wild animals inhabiting there. The trouble in Kanara district is much more than in other districts of Konkan division, due to existence of forests. With a view to protecting these crops from the ravages of wild animals and also to organise gun clubs for the purpose, it is proposed to appoint the following special shikar staff in 1948–49, for a period of one year, in the first instance, in the districts of Kolaba, Ratnagiri and Kanara :—

District.	Staff.
(*i*) Kolaba	One Assistant Shikar Officer in the scale of Rs. 35—5/2—60—E.B.—4—100.
(*ii*) Ratnagiri	One Assistant Shikar Officer in the scale of Rs. 35—5/2—60—E.B.—4—100.
(*iii*) Kanara	One Shikar Officer in the scale of Rs. 60—60—70—5—100 and Four Assistant Shikar Officers in the scale of Rs. 35—5/2—60—E.B.—4—100.

The details of the cost during 1948–49 are as follows :—

	Rs.
Pay of establishment—	
1 Shikar Officer	660
6 Assistant Shikar Officers	2,310
Interim relief	440
Allowances and Honoraria, etc.—	
Dearness allowance	2,035
Total ...	5,445

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 16. Continuance of a part of temporary establishment in the Revenue Department.

Recurrent	...	... Rs.	73,820	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	73,820	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—In the Revenue Department there are at present 5 Branches and 2 posts of Assistant Secretaries sanctioned on a temporary basis in addition to the various other temporary posts of Senior and Junior Assistants, clerks and typists which are extended from time to time. These branches and posts have been inevitable because of the phenomenal recent increase in the work in this Department and the increased speed with which the work has to be disposed of which does not in the least show any sign of reduction in the future. On the contrary, it is expected that the volume of work will increase still furth r. The subjects dealt with in the Department have assumed and will continue to assume increasing importance. The administration and extension of the Bombay Tenancy and the Prevention of Fragmentation and Consolidation of Holdings Acts throughout the Province, the revision of policy regarding Alienations, the administration of the Bombay Agricultural Debtors Relief Act and the Moneylenders Act, the expansion of the co-operative movement or growth, etc. to which Government is committed, service matters, the re-orientation of the Excise policy, the extension and development of Forests as a national asset are all live issues which account for the progressive increase in work of this Department. The increase has come up to 20 per cent. within the last 3 years. Work has also to be disposed of with accelerated speed to meet the requirements of the public.

The additional establishment will be required for many years to come in view of the long range policy adopted by Government in respect of the problems mentioned above. It is, therefore, proposed to continue the establishment mentioned below for a further period of one year from 1st March 1948. All the posts are at present sanctioned up to 29th February 1948.

The details of expenditure which need to be provided for the next year are given below :—

No. of posts. 1	Detailed head of Account. 2	Nature of posts and particulars of item. 3	Annual cost. 4
			Rs.
	Pay of Officers—		
2	Assistant Secretaries (Rs. 600—50—750—800)		14,400
	Pay of establishment—		
5	Junior Superintendents (Rs. 275—20—375—E.B.—400—425)		18,500
5	Senior Assistants (Rs. 180—10—200—15—260)		10,800
5	Junior Assistants (Rs. 100—5—120—10—170—E.B.—10—220)		6,000
10	Clerks (Rs. 50—3—95)		6,000
		Total	53,700
	Allowances, Honoraria, etc.—		
	Dearness allowance		15,120
	Contingencies		5,000
		Grand Total	73,820

ITEM 17. Continuance of Belapur and Pathardi Talukas in Ahmednagar district as a permanent measure.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	10,452

Remarks.—With a view to facilitating the efficient administration of certain heavy talukas of the Ahmednagar district, Government considered it expedient to adjust the boundaries of the talukas of the Ahmednagar district and

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

to create a new taluka of Belapur and to convert Pathardi mahal into a taluka for a period of two years in the first instance, with effect from 1st September 1945. Accordingly the following additional establishment was sanctioned in 1945 for the new talukas of Pathardi and Belapur for a period coterminous with these territorial changes.

I. *Taluka Office, Pathardi*—

(*i*) Conversion of the post of Mahalkari into that of Mamlatdar.
(*ii*) 1 Head Karkun in the grade of Rs. 80—5/2—95.
(*iii*) One post of a clerk in the grade of Rs. 25—5/2—55.

II. *Belapur Taluka Office*—

(*i*) One Mamlatdar in the grade of Rs. 200—15/2—260.
(*ii*) One Treasury Aval Karkun in the grade of Rs. 80—5/2—95.
(*iii*) One Aval Karkun in the grade of Rs. 80—5/2—95.
(*iv*) Three clerks in the grade of Rs. 25—5/2—55.
(*v*) One Mulki Naik on Rs. 17 per mensem.
(*vi*) Six peons (three peons on Rs. 14 per mensem each and the remaining three on Rs. 13 per mensem each).

The above temporary establishment was granted the temporary increase in pay, the permanent travelling allowance and war or dearness allowance admissible under the rules.

These territorial changes have since been continued up to 31st July 1948 on temporary basis. Government is satisfied that the present arrangements are essential in the interest of efficient administration and also the public convenience. It is, therefore, proposed to continue these talukas as a permanent measure with effect from 1st August 1948. The additional establishment sanctioned for these two talukas is also proposed to be continued on permanent basis with effect from the same date. The necessary provision has already been included in the budget estimates for 1948-49. The ultimate annual recurrent cost will amount to Rs. 10,452 as shown below :—

	Rs.
"25, General Administration"—	
"Belapur Taluka"—	
Pay of Officers—	
(*i*) One Mamlatdar in the grade of Rs. 200—15/2—260 (239 × 12) = ...	2,868
Pay of Establishment—	
(*i*) One Aval Karkun in the grade of Rs. 80—5/2—95 (91 × 12) = ...	1,092
(*ii*) One Treasury Aval Karkun in the grade of Rs. 80—5/2—95 (91 × 12) = ...	1,092
(*iii*) Three clerks in the grade of Rs. 25—5/2—55 (3 × 40 × 12) = ...	1,440
(*iv*) One Naik on Rs. 17 per mensem (17 × 12) = ...	204
(*v*) Six peons (3 on Rs. 14 per mensem each and 3 on Rs. 13 per mensem each) (42 + 39 = 81) × 12	972
	7,668
Allowances, Honoraria, etc.—	
Permanent Travelling Allowance (45 × 12) = ...	540
"Pathardi Taluka"—	
Pay of Officers—	
Conversion of Mahalkari's post into that of Mamlatdar.	
239—183 = 56 × 12 = ...	672
Pay of Establishment—	
(*i*) Head Karkun in the grade of Rs. 80—5/2—95 (91 × 12) = ...	1,092
(*ii*) Clerk in the grade of Rs. 25—5/2—55 (40 × 12) = ...	480
	2,244
Pay of Officers	3,540
Pay of Establishment	6,372
Allowances	540
Ultimate annual recurrent cost to Government ... ... Total ...	10,452

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 18. Continuance of Mohol Taluka and Madha Prant in Sholapur district as a permanent measure.

Recurrent	..	.. Rs.	*Nil.*	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. „	*Nil.*	Ultimate annual recurrent	..	.. „	22,758

Remarks.—With a view to facilitating the efficient administration of certain heavy talukas in the Sholapur district, Government considered it expedient to adjust the boundaries of the talukas of Madha, Pandharpur, South Sholapur and North Sholapur and to create a new taluka called the Mohol taluka for a period of two years in the first instance with effect from 1st November 1945. To deal satisfactorily with the problems connected with food supply and post-war reconstruction, Government sanctioned the creation of the third prant of Madha for the same period with effect from the 1st November 1945. Accordingly the following additional establishment was sanctioned in October 1945 for the new Prant and the Taluka for a period coterminous with the territorial changes.

I. *Prant Office, Madha*—

(1) One post of Deputy Collector in the scale of Rs. 300—20—420—E.B.—20—480—E.B.—20—520 plus such allowances as are admissible in respect of that post under the rules.
(2) One Shirastedar in the scale of Rs. 80—5/2—95.
(3) Three Clerks in the scale of Rs. 25—5/2—55.
(4) One Naik on Rs. 17 per mensem.
(5) Three peons on Rs. 13 per mensem each.

II. *Taluka Office, Mohol*—

(1) One Mamlatdar in the grade of Rs. 200—15/2—260.
(2) One Aval Karkun in the grade of Rs. 80—5/2—95.
(3) Two Circle Inspectors in the Grade I or II as the case may be.
(4) Six clerks in the grade of Rs. 25—5/2—55.
(5) One Naik on Rs. 17 per mensem, one peon on Rs. 14 per mensem and six peons on Rs. 13 per mensem each.
(6) Two peons for Circle Inspectors on Rs. 14 per mensem each.

The above temporary establishment was granted the temporary increase in pay, the Permanent Travelling Allowance and war or dearness allowance admissible under the rules.

Government has since sanctioned these territorial changes for a further period of nine months up to 31st July 1948. Though the war is over, the work in the Taluka and Prant Offices, in connection with the procurement, distribution and supply schemes has in no way decreased. On the contrary, owing to the Tenancy Legislation or ameliorative measures introduced by Government, the work of the taluka offices has actually increased. Government is convinced that the new taluka and the Prant are quite essential for administrative as well as public convenience. Having regard to the general increase in the work and as the present arrangement is conducive to the public convenience, it is proposed to continue the Mohol taluka and the Madha Prant permanently with effect from 1st August 1948. The additional establishment sanctioned for the Taluka and the Prant is also proposed to be continued permanently from the same date. The necessary provision has been included in the budget estimates for 1948-49. The ultimate annual recurrent cost of the proposals will amount to Rs. 22,758 inclusive of Rs. 2,580 debitable to "7-Land Revenue" as detailed below:

STATEMENT I.

Cost debitable to "25, General Administration".

	Rs.
Prant Office, Madha—	
Pay of Officers—	
(i) One post of Deputy Collector in the scale of Rs. 300—20—420—E.B.—20—480—E.B.—20—520 (423 × 12) = ...	5,076
Pay of Establishment—	
(i) One Shirastedar in the scale of Rs. 80—5/2—95 (91 × 12) = ...	1,092
(ii) Three clerks in the scale of Rs. 25—5/2—55 (40 × 3 × 12) = ...	1,440
(iii) One Naik on Rs. 17 per mensem (17 × 12) = ...	204
(iv) Three peons on Rs. 13 per mensem (13 × 3 × 12) = ...	468
	8,280
Allowances, Honoraria, etc.—	
(i) Tentage allowance to Deputy Collector (11 × 12) = ...	132
(ii) Permanent Travelling Allowance to Deputy Collector (159 × 12) = ...	1,908
(iii) Permanent Travelling Allowance to Shirastedar (30 × 12) = ...	360
(iv) Permanent Travelling Allowance to 3 clerks (3 × 45/2 × 12) = ...	810
	3,210

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

	Co.t. Rs.
Taluka Office, Mohol—	
Pay of Officers—	
(i) Mamlatdar in the grade of Rs. 200—15/2—260 $239 \times 12 =$	2,868
Pay of Establishment—	
(i) Aval Karkun in the grade of Rs. 80—5/2—95 $91 \times 12 =$	1,092
(ii) Six clerks in the grade of Rs. 25—5/2—55 $40 \times 6 \times 12 =$	2,880
(iii) One Naik on Rs. 17 per mensem $17 \times 12 =$	204
(iv) One peon on Rs. 14 per mensem each $14 \times 12 =$	168
(v) Six peons on Rs. 13 per mensem each $13 \times 6 \times 12 =$	936
	8,148
Allowances, Honoraria, etc.—	
Permanent Travelling Allowance to Mamlatdar $45 \times 12 =$	540
	8,688
25, General Administration—	
(i) Pay of Officers	7,944
(ii) Pay of Establishment	8,484
(iii) Allowances, Honoraria, etc.	3,750
Total ...	20,178

STATEMENT II.

Cost debitable to "7, Land Revenue".

Taluka Office, Mohol—	
Pay of establishment—	
(i) Two Circle Inspectors in the grade of Rs. 60—5/2—75 $71 \times 2 \times 12$	1,704
(ii) Two peons on Rs. 14 per mensem $14 \times 2 \times 12$	336
	2,040
Allowances, Honoraria, etc.—	
Permanent Travelling Allowance to Circle Inspectors $45/2 \times 22 \times 12$	540
7, Land Revenue—	
Pay of Establishment	2,040
Allowances	540
	2,580

The cost under "25, General Administration" and "7, Land Revenue" taken together works out to Rs. 22,758 as follows :—

Pay of Officers	7,944
Pay of Establishment	8,484
	+2,040
	18,468
Allowances	3,750
	+540
	4,290
Ultimate annual recurrent cost to Government	22,758

25. GENERAL ADMINISTRATION—concld.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 19. Opening of a Huzur Treasury for the Panch Mahals District with headquarters at Godhra.

Recurrent	... Rs.	14,648	Non-recurrent	... Rs.	800
Total	... ,,	15,448	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—As a measure of retrenchment in expenditure, and also on account of the transfer of Rewa Kantha Agency to the Government of India with the consequential need for not retaining the Panch Mahals District as a separate revenue district, the Broach and Panch Mahals districts were amalgamated in the year 1933. These districts were, however, de-amalgamated in the year 1945 on grounds of securing sound war-time administration and of having an efficient post-war administrative machine. Before amalgamation of the districts in 1933, there was no separate treasury for the Panch Mahals district and the treasury work of that district was done by the Kaira treasury with the help of two additional posts of clerks which were subsequently transferred to the Broach treasury. After amalgamation, the treasury work of Panch Mahals district was transferred to Broach treasury. Consequent upon the de-amalgamation of the Broach and Panch Mahals districts, it has been represented to Government that the need for a Huzur Treasury for Panch Mahals with its headquarters at Godhra is keenly felt on the following grounds :—

(1) Unwieldy volume of work as a result of having one treasury for both the districts.

(2) General increase in the work of the treasury on account of supply work, Post War Reconstruction work, etc.

(3) General increase in work in the various Departments.

It is, therefore, proposed to sanction the following establishment for the new Huzur Treasury for a period coterminous with the de-amalgamation of the Panch Mahals District. The cost of the proposals for the year 1948–49 is estimated at Rs. 15,448 as shown below :—

25, General Administration—E-District Administration.

	Cost. Rs.
Pay of Officers—	
1 Huzur Mamlatdar in the scale of Rs. 200—15/2—260	2,200
Pay of Establishment—	
1 Head Accountant in the scale of Rs. 150—15/2—225	1,650
1 Deputy Accountant in the scale of Rs. 105—5/2—140	1,150
1 Stamp clerk in the scale of Rs. 85—5/2—100	935
5 Clerks in the scale of Rs. 25—5/2—55	1,375
7 Peons : 1 on Rs. 16 per mensem	1,135
3 on Rs. 15 per mensem each, and	
3 on Rs. 14 per mensem each, ...	
Total ...	8,448
Allowances, Honoraria, etc.—	
Dearness Allowance	5,160
Contingencies—	
Contract Contingencies—	
Purchase of furniture	800
Miscellaneous Items	200
Non-contract contingencies	840
Total, Contingencies ...	1,840
Grand Total ...	15,448
Grand Total—25, General Administration ... Recurrent ..	93,913
Grand Total—25, General Administration ... Non-recurrent ..	800
Grand Total—25, General Administration ... Total ..	94,713

27. *ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.*

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 20. Additional Resident Magistrates.

Recurrent	...	... Rs.	18,600	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	18,600	Ultimate annual recurrent	...	... ,,	20,460

Remarks.—Government decided, as a matter of policy, to abolish the courts of Honorary Magistrates in Districts and to appoint 30 Stipendiary Magistrates to do the work of Honorary Magistrates. It was decided to recruit persons from the Bar to fill these posts. During the period of the war the posts of Resident Magistrates were manned mostly by re-employment of retired revenue officers; it was found later on that the re-employed Resident Magistrates could not turn out as much work as regular Magistrates. It was therefore decided to dispense with their services and to appoint persons from the Bar to replace them. As a result of these decisions about 55 persons have been taken up from the Bar and appointed all over the province. Officers in this cadre are not interchangeable with those on the regular revenue cadre. If, therefore, any of these 55 Magistrates go on leave there will be no alternative to keeping their posts vacant. Provision for a leave reserve of 5 posts at least is, therefore, considered absolutely necessary. Government has accepted in principle the creation of these posts on a permanent basis. It is therefore necessary to make the following provision in the next year's budget from the 1st March 1948.

	Cost per mensem.
Pay of Officers—	
5 Resident Magistrates in the scale of Rs. 250—250—275—15—380	1,350
Allowances, Honoraria, etc.—	
Cost of living allowances at Rs. 60 per mensem	300
Total—Voted ...	1,650
	×12
Grand total ...	18,600

ITEM 21. Continuance of posts of additional Presidency Magistrates.

Recurrent	...	... Rs.	1,77,702	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	1,77,702	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—There are at present 21 posts of Presidency Magistrates functioning in Bombay city and Greater Bombay. Of these posts fourteen are permanent and seven are temporary.

Four of the seven temporary appointments in Bombay city were sanctioned to take over the work which was attached to the Honorary Presidency Magistrates doing Court duties, whose appointments terminated on 1st January 1947. The quantum of work at these four Courts is on a par with the rest of the permanent Courts in Bombay and it will be necessary to continue these posts for another one year on a temporary basis before they are ultimately made permanent.

The other three temporary appointments were sanctioned with a view to cope with the general increase in the work of Presidency Magistrates. The quantum of work at two of these Courts is on a par with the rest of the permanent Courts, while the third is entrusted with work of a special kind, viz., prosecutions arising out of breach of several control orders. It is necessary to continue these Courts on a temporary basis for another year in the first instance.

The cost involved during the financial year 1948-49 in continuing these seven posts temporarily will be Rs. 1,77,702 as detailed below.

Seven Additional Presidency Magistrates to be continued for one year from 1st March 1948.

	Rs.	Rs.
Pay of Officers (850—50/2—950)—		
7 Presidency Magistrates at Rs. 850 per mensem (850 × 12 × 7)	71,400	71,400
Pay of Establishment (150—10/2—200)—		
4 Judicial clerks at Rs. 160 per mensem (160 × 12 × 4)	7,680	
3 Judicial clerks at Rs. 150 per mensem (150 × 12 × 3)	5,400	
3 Interpreters at Rs. 160 per mensem (160 × 12 × 3)	5,760	
4 Interpreters at Rs. 150 per mensem (150 × 12 × 4)	7,200	
Additional pay for above at Rs. 10 per mensem (10 × 12 × 14) (50—5/2—90)	1,680	
15 Clerks at Rs. 55 per mensem (55 × 12 × 15)	9,900	
18 Clerks at Rs. 50 per mensem (50 × 12 × 18)	10,800	
Additional pay for above at Rs. 10 per mensem (10 × 12 × 33)	3,960	
13 Peons at Rs. 23 per mensem (23 × 12 × 13)	3,588	
7 Hamals at Rs. 23 per mensem (23 × 12 × 7)	1,932	
7 Chaprasis at Rs. 30 per mensem (30 × 12 × 7)	2,520	
Additional pay for above at Rs. 5 per mensem (5 × 12 × 27)	1,620	
...		62,040

27, ADMINISTRATION OF JUSTICE.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

			Rs.	
Allowances and Honoraria—				
Cost of living allowance for 7 Magistrates at Rs. 149 per mensem (149 × 12 × 7)	...		12,516	
Dearness allowance to 7 Judicial clerks and 7 Interpreters at Rs. 45 per mensem (45 × 12 × 14)	...	...	7,560	
Dearness allowance to 33 clerks at Rs. 35 per mensem (35 × 12 × 33)	...	...	13,860	
Dearness allowance to 13 peons, 7 hamals and 7 Chaparasis at Rs. 25 per mensem (25 × 12 × 27)	...	...	8,100	
House rent allowance—				
In lieu of rent free quarters to 7 persons at Rs. 4 per mensem (4 × 12 × 7)	...	...	336	42,372
Contingencies—				
7 Telephones at the residence of 7 Presidency Magistrates at Rs. 270 per annum (270 × 7)	...	...	1,890	1,890
		Total ...		1,77,702

ITEM 22. Appointment of wholetime stenographers for District Courts.

Recurrent	...	... Rs.	21,760	Non-recurrent	... Rs.	*Nil.*
Total	...	... ,,	21,760	Ultimate annual recurrent	... ,,	14,200

Remarks.—The present arrangements for stenographic assistance to District Judges vary from district to district. In three districts there are special posts of stenographers in the higher grade (Rs. 80—5/2—95) and in others stenographic work is supposed to be done by some qualified clerk of the District Judge's establishment in addition to his clerical duties. For this, the clerk gets a stenographer's allowance graduated according to speed. It has been represented to Government that these arrangements for part-time stenographers are very inconvenient and involve a very considerable waste of their valuable time by District Judges in writing judgments, etc. There is work in every District Court to keep a whole time stenographer fully busy and the present provision of part time stenographers supposed to be doing this work in addition to normal clerical duties is very inadequate. The question was accordingly considered in consultation with the High Court and it is proposed to provide a whole time stenographer for every District Court in the grade of Rs. 80—5/2—100—E.B.—5—180 with a special pay of Rs. 20 per mensem in districts where there is a trial by jury. In districts where there is a trial by jury the stenographer must have a speed of at least 130 words per minute while in other districts the speed must not be less than 100 words per minute. In the District Courts at Kaira (Nadiad), Nasik and Sholapur, where special posts of stenographers in the higher grade have been sanctioned, these whole time stenographers would be *in lieu* of the existing posts. In the District Courts of Ahmedabad, Surat, Poona, Thana and Belgaum where there is trial by jury, they would be treated as additional posts and in the other remaining districts they would be *in lieu* of one of the posts in the lowest grade which the District Judge would be asked to surrender when a vacancy next occurs.

It is proposed to allow District Judges discretion to postpone the entertainment of whole time stenographer under this scheme if present part-time arrangements are satisfactory in the interest of the present personnel. The ultimate annual recurrent cost estimated above is the cost that will arise after the scheme is worked out fully. The estimated recurrent cost includes provision for interim relief and dearness allowance.

ITEM 23. Appointment of additional Civil Judges.

Recurrent	...	... Rs.	2,68,800	Non-recurrent ...	... Rs.	*Nil.*
Total	...	... ,,	2,68,800	Ultimate annual recurrent	... ,,	2,94,840

Remarks.—Government has decided to appoint 70 Civil Judges to cope with the increased work of Civil Courts on the transfer to these Courts of the work pertaining to the Bombay Agricultural Debtors Relief Act which was being done by the Debt Adjustment Boards. The scale of pay for these posts is Rs. 250—250—275—15—380 subject to revision.

2. It is therefore necessary to make provision in the next year's budget for these officers. As part of the staff employed in the existing Civil Courts in connection with the administration of the Bombay Agricultural Debtors Relief Act is being transferred to the new Civil Courts it is not necessary at present to make provision for the *establishment of these Courts* in the next year's budget estimates.

3. The cost involved during the financial year 1948-49 in providing for the above 70 posts of Civil Judges will be Rs. 2,68,800 as detailed below :—

						Rs.
Pay of Officers—						
(70 × 250 × 12)	...	...	...	...	...	2,10,000
Plus 70 × 10 × 12 (interim relief)	...	...	...	...	...	8,400
Dearness Allowance—						
70 × 60 × 12	...	...	...	...	...	50,400
				Total	...	2,68,800

Grand Total—27, Administration of Justice ...	Recurrent	...	4,86,862
	Non-recurrent	...	.....
	Total	...	4,86,862

28, JAILS AND CONVICT SETTLEMENTS.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 24. Conservancy work in Jails.

Recurrent	Rs. 23,500	Non-recurrent	Rs. *Nil.*
Total	,, 23,500	Ultimate annual recurrent ...	,, *Nil.*

Remarks.—The question of conservancy work in jails was considered by Government and it was decided that the work should be given only to those prisoners who normally do it as their profession outside and to those who volunteer to do it. The question was also placed before the Jail Reforms Committee for advice. The Committee is of the opinion that no prisoner should be given conservancy work because he belongs to any particular community and it has recommended *inter alia* that those who do the work should be given monetary remuneration which should not be less than four annas and not more than six annas per prisoner per day: Government has accepted this recommendation and proposes to sanction payment of annas four per day per prisoner—professional or volunteer—employed on conservancy work in all jails, as an experimental measure for a period of one year in the first instance, with effect from the 1st April 1948. The proposal is estimated to involve an annual expenditure of Rs. 23,500 as shown below :—

	Rs.
Central Jails	12,315
Presidency and District Jails	9,330
Other Jails and Lock-ups	1,855
Total ...	23,500

		Rs.
Grand Total—28, Jails and Convict Settlements ...	Recurrent ...	23,500
	Non-recurrent ...	*Nil.*
	Total ...	23,500

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ITEM 25. Making permanent the additional police guard at the Arthur Road Prison, Bombay.

Recurrent	...	... Rs.	5,289	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	5,289	Ultimate annual recurrent		... ,,	6,033.

Remarks.—In 1945, consequent on an attempt made by some dangerous prisoners to effect their escape from the Arthur Road Prison, Bombay, an Armed Police Guard was posted at the main gate of the Prison. It is considered necessary to continue this Guard on a permanent basis as dangerous prisoners continue to be admitted in that Prison. The Guard consists of one Head Constable, one Lance Naik and three Police Constables. Armed Guards are posted at all District and Central Prisons in this Province. As the Arthur Road Prison is comparable to a District Prison in classification, this consideration alone is sufficient to justify the posting of an Armed Guard there on a permanent basis. It is accordingly proposed to make permanent the additional guard. The cost of the proposal for 1948-49 is as follows :—

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
1 Head Constable (Pay Rs. 50—1—65)	50 0 0
4 Constables (Pay Rs. 40—½—43—½—46)	160 0 0
Temporary Additional Pay to 5 men at Rs. 10	50 0 0
Allowances, Honoraria, etc.—	
House Rent Allowance—	
1 Head Constable at Rs. 10	10 0 0
4 Constables at Rs. 7 each	28 0 0
Dearness Allowance—	
1 Head Constable at Rs. 35	35 0 0
4 Constables at Rs. 25 each	100 0 0
Contingencies—	
Clothing Charges—	
5 men at Rs. 1-8-8	7 11 4
Total ...	440 11 4
	× 12
	5,288 8 0
	or
Cost for the year 1948-49 ...	5,289 0 0

ITEM 26. Continuance of the additional staff in the office of the Commissioner of Police.

Recurrent	...	... Rs.	10,189	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	10,189	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—The All's Well Branch of the Commissioner of Police's Head Office is concerned with the promotions, revisions, reinstatements, transfers, etc. of the executive staff of the Greater Bombay Police Force, as well as the personnel's increments, punishments, hospital, leave and free passage concessions, etc. The executive staff of the Force has been substantially increased permanently since 1939 but the strength of the All's Well Branch has remained the same. In May last, it was represented to Government that in order to avoid accumulation of work and ensure speedy disposal of the various matters connected with the executive force, it was absolutely necessary to sanction additional staff for this branch. Government accordingly sanctioned an additional staff of one Head Clerk, four clerks and two constable orderlies for the period up to the 29th February 1948. The staff is absolutely necessary and it is now proposed to provide for it further for one year more, in the first instance. The cost of the proposal for the year 1948-49 is Rs. 10,189 as shown below :—

"29, Police—Presidency Police—Superintendence".

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
1 Head Clerk in the scale of Rs. 145—5—180—10—230 (average Rs. 188)	145 0 0
2 Senior Clerks in the scale of Rs. 95—5—140 (average Rs. 124)	190 0 0
2 Junior Clerks in the scale of Rs. 50—5/2—90—5—140 (average Rs. 92)	100 0 0
2 Constables (orderlies) in the scale of Rs. 40—½—43—1/3—46 (average Rs. 44) ...	80 0 0
Temporary Additional Pay—	
5 Clerks and 2 constables at Rs. 10 each per mensem	70 0 0
Allowances, Honoraria, etc.—	
House rent—	
2 Constables at Rs. 7 each per mensem	14 0 0

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	Rs. a. p.
Dearness Allowance—	
1 Head Clark at Rs. 45 per mensem	45 0 0
2 Clarks at Rs. 35 each per mensem	70 0 0
2 Senior Clerks at Rs. 40 each per mensem	80 0 0
2 Constables at Rs. 26 each per mensem	52 0 0
Contingencies—	
Clothing charges for 2 constables at Rs. 1-8-8 per mensem	3 1 4
	849 1 4
	× 12
Cost for the year 1948-49	10,189 0 0

ITEM 27. Making permanent the post of Additional Deputy Inspector at the Esplanade Police Station, Bombay.

Recurrent	Rs.	*Nil.*	Non-recurrent	Rs. *Nil.*
Total	„	*Nil.*	Ultimate annual recurrent	„ 6,270

Remarks.—Esplanade Police Station is one of the five police stations in Greater Bombay which is classed "B" in respect of Crime Statistics. It has, however, had only one post of a Deputy Inspector against two in the other "B" Class police stations. It was found absolutely necessary to create the appointment of a second Deputy Inspector, so that one could attend to out-door work like police arrangements in connection with sports fixtures, exhibitions, amusement parks, etc., and the other Deputy Inspector could devote to crime matters. Accordingly, Government sanctioned the creation of the post of an additional Deputy Inspector at the Esplanade Police Station in May. As the reasons for creating this post are of a permanent nature, it is now proposed to make this post permanent with effect from the 1st March 1948. The provision required for 1948-49 on account of this post is as follows :—

"*29, Police—Presidency Police—City Police*".

	Cost per mensem Rs. a. p.
Pay of Establishment—	
One Deputy Inspector on Rs. 325 fixed	325 0 0
Allowances, Honoraria, etc.—	
Travelling allowance (fixed) at Rs. 25	25 0 0
Clothing allowance at Rs. 12-8-0	12 8 0
Cost of living allowance at Rs. 70	70 0 0
Contingencies—	
Rent at Rs. 90	90 0 0
Total	522 8 0
	× 12
Cost per annum	6,270 0 0

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE Mr. M. R. DESAI.

ITEM 28. Additional staff for the Record and Registration Branch of the office of the Commissioner of Police, Bombay.

Recurrent ... ... Rs.	7,195	Non-recurrent ...	... Rs.	606
Total ... ... ,,	7,801	Ultimate annual recurrent	... ,,	Nil.

Remarks.—The Records and Registration Branch of the office of the Commissioner of Police, Bombay, was reorganised in 1943-44 by the addition of permanent posts of 4 clerks and 3 constable orderlies. The present sanctioned strength of the Branch is one Head Clerk, 17 Clerks and 5 Constable orderlies. Owing to the introduction of the Greater Bombay Scheme, the opening of new police stations, the communal and other disturbances and the all round increase in the volume of petitions, the work in this Branch has increased considerably and the existing staff finds it very difficult to cope with it efficiently. It is therefore considered desirable to split the Branch into a Record Branch and a Registration Branch and to place each in charge of a Head Clerk and for this purpose it is proposed to sanction the creation of additional posts of one Head Clerk, three clerks and two constable orderlies on a temporary basis for a period of one year in the first instance. The provision required for 1948-49 on account of the posts is as follows :—

Details.	Cost per mensem.
	Rs. a. p.
Pay of Establishment—	
1 Head clerk. (Pay 145—5—180—10—230). Average Rs. 188	145 0 0
3 Clerks. (Pay 50—5/2—90—5—140). Average Rs. 92	150 0 0
2 Constables. Pay 40—½—43—½—46. Average Rs. 44	80 0 0
Temporary Additional pay to—	
6 persons at Rs. 10 each	60 0 0
Allowances, Honoraria, etc.—	
Dearness Allowance—	
1 Head Clerk at Rs. 45	45 0 0
3 Clerks at Rs. 35 each	105 0 0
2 Constables at Rs. 26 each	52 0 0
House rent allowance—	
2 Constables at Rs. 7 each	14 0 0
Contingencies—	
Clothing charges—	
2 Constables at Rs. 1-8-8 each	3 1 4
	654 1 4
	× 11
	7,194 14 8
Additional non-recurrent expenditure for the 1st year—	
Furniture	600 0 0
Belt and batons for 2 men at Rs. 3-1-0 each	6 2 0
Total : Non-Recurrent ...	606 2 0
Cost for the year 1948-49 ...	7,801 0 8

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MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 29. Making permanent four posts of Sub-Inspectors and two posts of Stenotypists in the Criminal Investigation Department, Poona.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	23,904

Remarks.—The work of the Intelligence Branch (II) of the Criminal Investigation Department, Poona, has increased permanently as the Registration of Foreigners Act and Rules, 1939, and the Foreigners Act, 1940, are to be retained as a permanent measure. As it is essential to maintain a staff for co-ordinating control and surveillance over foreigners and dealing with foreign intelligence and propaganda, it is proposed to retain the existing four temporary posts of Sub-Inspectors (two Indian and two European) and two Stenotypists on a permanent basis. The provision required on account of this staff would be as follows:—

29, Police—G-Criminal Investigation Department (Mofussil).

	Cost per measem.
Pay of Establishment—	Rs.
2 Sub-Inspectors (Indian) in the scale of Rs. 120—5—190—E.B.—10—210	240
2 Sub-Inspectors (European) in the scale of Rs. 200—5—300	400
Temporary additional pay to 4 Sub-Inspectors at Rs. 10 each	40
Special pay to 4 Sub-Inspectors at Rs. 45 each	180
2 Stenotypists in the scale of Rs. 110—5—180—E.B.—5—220	220
Temporary additional pay at Rs. 10	20
	1,100
Allowances, Honoraria, etc.—Voted—	
House rent allowance to 4 Sub-Inspectors at Rs. 25 each	100
Special compensatory local allowance to 4 Sub-Inspectors at Rs. 45 each	180
Special compensatory local allowance to 2 Steno-typists at Rs. 30 each	60
Plain clothes allowances at Rs. 4 each	16
	356
Dearness Allowance—	
2 Sub-Inspectors at Rs. 50	100
2 Sub-Inspectors at Rs. 45	90
2 Steno-typists at Rs. 40	80
	270
Total ...	1,726
	×12
Cost for the year 1948–49 ...	20,712

ITEM 30. Continuance of the temporary additional staff sanctioned for the Dehu Siding Police Station.

Recurrent	...	... Rs.	22,650	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	22,650	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—Although the full requirements for the Dehu Siding Police Station were approved as far back as March 1944, only a skeleton staff could be actually appointed at the Police Station because of lack of accommodation for the policemen. In view of the increase in crime in the Police Station area, however, the Inspector General of Police represented in May that it was absolutely necessary to sanction the full strength of constabulary, consisting of 8 Head Constables and 25 Constables (unarmed). After adjusting the requirement to the extent to which it was possible to draw the men from the Poona District Police, it was found necessary to sanction an additional staff of six Head Constables and 20 Constables. The staff was accordingly sanctioned in July. The necessity

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for the staff still subsists and it is proposed to continue the staff further for one year in the first instance. The cost of the proposal for 1948-49 will be as shown below :—

29, Police—C-District Executive Force—District Police.

	Cost per mensem. Rs.
Pay of Establishment—	
1 II grade at Rs. 60	60
2 III grade at Rs. 50 each	100
3 IV grade at Rs. 40 each	120
20 Constables at Rs. 30 per mensem each in the scale of Rs. 30—1/2—35	600
Interim Relief at Rs. 10 per mensem each to 6 Head Constables	60
Interim Relief at Rs. 5 per mensem each to 20 Constables	100
Writer allowance to one Head Constable at Rs. 3, literacy allowance at Rs. 2 per mensem each to 20 Constables	43
	1,083
Allowances, Honoraria, etc.—	
Compensatory local allowance at Rs. 5 per mensem to 6 Head Constables	30
Compensatory local allowance at Rs. 3 per mensem each to 20 Constables	60
Dearness allowance at Rs. 35 per mensem each to 3 Head Constables	105
Dearness allowance at Rs. 25 per mensem each to 3 Head Constables and 20 Constables.	575
	770
Contingencies—	
Clothing charges at Rs. 1-4-0 per mensem each to 26 men	32 8 0
Accoutrements at Rs. 0-1-3 per mensem each to 26 men	2 0 6
Total	34 8 6
Total per mensem	1,887 8 6
	× 12
	22,650 6 0
Grand Total	22,650

ITEM 31. Making permanent 14 posts of Sub-Inspectors in the leave reserve of the District and the Railway Police.

Recurrent	Rs. 37,152	Non-recurrent	Rs. *Nil*
Total	37,152	Ultimate annual recurrent	45,384

Remarks.—In June 1946, it was represented to Government that in order to bring the leave reserve of officers in the mofussil to 14 per cent. of the permanent strength, it was necessary to sanction 14 additional posts of Sub-Inspectors in the mofussil police. The proportion of 14 per cent. of leave reserve to the permanent strength was recommended by the I. P. Commission Report in 1902-1903. Government examined afresh whether this percentage

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was necessary now in view of the Revised Leave Rules, etc., and compared this proportion with that obtaining in a few other major provinces. The conclusion reached was that 14 per cent. leave reserve is absolutely necessary. Sanction was accordingly given to the creation of 14 additional posts of Sub-Inspectors to increase the reserve from 98 posts to 112 posts required to obtain the percentage of 14. As this is in proportion to the permanent strength it is proposed now to make these 14 posts permanent. The cost of the proposal for the year 1948-49 will be as follows:—

29, Police—C-District Executive Force, District Police.

	Rs.	a.	p.	Cost. Rs.	a.	p.
Pay of Establishment—						
13 Sub-Inspectors in the scale of Rs. 120—5—190—E.B.—10—210				1,560	0	0
Temporary additional pay at Rs. 10 each				130	0	0
Allowances, Honoraria, etc.—						
House-rent allowance at an average rate of Rs. 20 per mensem each				260	0	0
Compensatory local allowance at Ahmedabad, Thana and Poona at Rs. 45 per mensem each for 6 Sub-Inspectors				270	0	0
Clothing allowance at Rs. 4 per mensem each				52	0	0
Dearness allowance at Rs. 40 per mensem each for 7 Sub-Inspectors				280	0	0
Dearness allowance at Rs. 45 per mensem each for 6 Sub-Inspectors				270	0	0
Total				2,822	0	0
×12						
Cost for the year 1948-49				33,864	0	0

29, Police—F-Railway Police, B. B. & C. I. Railway.

	Rs.	a.	p.
Pay of Establishment—			
1 Sub-Inspector in the scale of Rs. 120—5—190—Efficiency Bar—10—220	120	0	0
Temporary additional pay at Rs. 10 per mensem	10	0	0
Allowances, Honoraria—Voted—			
House rent allowance at Rs. 50 per mensem	50	0	0
Compensatory local allowance at Rs. 45	45	0	0
Clothing allowance at Rs. 4	4	0	0
Dearness allowance at Rs. 45	45	0	0
Total	274	0	0
×12			
Cost for the year 1948-49	3,288	0	0
Grand Total	37,152		

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MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 32. Continuance for one year of the additional ministerial establishments sanctioned for the office of the District and Railway Superintendents of Police.

Recurrent	...	... Rs.	93,340	Non-recurrent	... Rs.	*Nil.*
Total	...	... ,,	93,340	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—There has been a considerable increase in the clerical work of the offices of the District and Railway Superintendents of Police. The reasons for this increase are that the police executive staff has increased by nearly 74 per cent. but the clerical staff has increased only by about 31 per cent. and that the various control orders, the post-war activities, the increase in crime due to scarcity of food-stuffs and other necessaries of life and the increase in correspondence on account of Council and Assembly questions and the volume of petitions have added to the clerical work in these offices. As the existing staff was overworked and could not cope with the ever increasing volume of work, it was considered necessary to sanction immediately additional ministerial staff, for the offices of the District and Railway Superintendents of Police and additional posts of 2 Office Superintendents, 2 Accountants, 19 Selection Grade Clerks and 71 Junior Grade Clerks were sanctioned in October 1947 for a period up to the 29th February 1948. It is now proposed to continue the staff for a further period of one year in the first instance. The provision required on account of this staff for the year 1948-49 will be as follows :—

"29, Police—C.I(a)—Police Proper."

	Cost per measem.
Pay of Establishment—	Rs.
2 Office Superintendents in the scale of Rs. 200—10—250	400
2 Accountants in the scale of Rs. 95—5—125	190
19 Selection Grade Clerks in the scale of Rs. 80—5/2—95	1,590
66 Junior Grade Clerks in the scale of Rs. 25—5/2—55	1,650
Personal pay to—	
36 clerks of Ahmedabad, Thana, Nasik and Poona, at Rs. 15 each	540
4 clerks of Belgaum, Alibag and Ratnagiri at Rs. 10 each	40
Temporary additional pay to—	
23 men at Rs. 10 each	230
66 men at Rs. 5 each	330
	4,900
Allowances, Honoraria, etc.—	
Dearness allowance to—	
2 men at Rs. 50 each	100
21 men at Rs. 35 each	735
66 men at Rs. 25 each	1,650
Compensatory allowance to—	
4 men at Rs. 7-8-0 each	30
3 men at Rs. 10 each	30
	2,545
Total monthly ...	7,445
	× 12
Total ...	89,340

29, Police—F (2) G. I. P. and M. and S. M. Railways.

Pay of establishment—	
5 Junior Grade Clerks in the scale of Rs. 25—5/2—55	125
Personal pay to 5 clerks at Rs. 15 each	75
Temporary additional pay to 5 clerks at Rs. 5 each	25
	225
Allowances, Honoraria, etc.—	
Dearness allowance to 5 clerks at Rs. 25 each	125
Total monthly ...	350
	× 12
Total ...	4,200
Grand Total ...	93,540

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ITEM 33. Making permanent certain posts in the Bombay and Poona Finger Print Bureaux and continuance of certain posts in the Bureaux for a further period of one year.

Recurrent	...	... Rs.	5,112	Non-recurrent	...	... Rs.	Nil.
Total	...	... ,,	5,112	Ultimate annual recurrent	...	... ,,	13,855

Remarks.—Due to a considerable increase in the work of the Finger Print Bureaux in Bombay and Poona Government sanctioned the entertainment, among others, of a staff of 1 Second Expert and 1 Senior Searcher in the Bombay Bureau and 1 Second Expert, 1 Senior Searcher, 2 Junior Searchers and 1 Peon in the Poona Bureau, with 1 Junior Searcher in each Bureau, as leave reserve. This staff has been continued on temporary basis till now. Government is now convinced that the amount of work in the Finger Print Bureaux is not likely to decrease and that as such the continuance of the temporary staff, first sanctioned in 1943, on a permanent basis is indicated. It is, therefore, now proposed to make this staff of 2 Second Experts, 2 Senior Searchers, 4 Junior Searchers and 1 Peon permanent. The cost of this proposal for the year 1948-49 is given in Statement I below. It has already been provided in the budget.

Government also found that the amount of work of the two Finger Print Bureaux had been steadily increasing and to cope with this increasing work, in April 1947 it sanctioned the establishment on a temporary basis of 1 Second Expert in the Bombay Bureau and 1 Second Expert and 1 Junior Searcher (as leave reserve) in the Poona Bureau. To cope with the present amount of work it is necessary to continue this staff for a further period of one year in the first instance. The cost of this proposal for the year 1948-49 will be as shown in Statement II below.

STATEMENT I.

"*29, Police—G—Criminal Investigation Department (Mofussil).*"

	Cost per mensem.
	Rs.
Pay of Establishment—	
Bombay Bureau—	
1 Second Expert in the scale of Rs. 100—5—130	100
1 Senior Searcher in the scale of Rs. 80—5/2—90	80
1 Junior Searcher (as leave reserve) in the scale of Rs. 40—5/2—75	40
Poona Bureau—	
1 Second Expert in the scale of Rs. 100—5—130	100
1 Senior Searcher in the scale of Rs. 80—5/2—90	80
2 Junior Searchers in the scale of Rs. 40—5/2—75	80
1 Junior Searcher (as leave reserve) in the scale of Rs. 40—5/2—75	40
1 Peon on Rs. 17 per mensem	17
Temporary additional pay—	
2 Second Experts ... } 2 Senior Searchers ... } at Rs. 10 per mensem	Rs. 80
4 Junior Searchers ... }	
8	85
1 Peon at Rs. 5 per mensem	5
	85
Expert Allowance—	
2 Second Experts at Rs. 10 per mensem each	20
Carried forward ...	642

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Allowances, Honoraria, etc.—Voted—		Cost per mensem. Rs.
Compensatory Local Allowance to Second Expert and Searchers in Bombay—		
1 Second Expert at Rs. 30 per mensem	30	
1 Senior Searcher at Rs. 25 per mensem	25	75
1 Junior Searcher at Rs. 20 per mensem	20	
Dearness Allowance—		75
2 Second Experts at Rs. 40 per mensem	80	
2 Senior Searchers at Rs. 35 per mensem	70	279
4 Junior Searchers at Rs. 26 per mensem	104	
1 Peon at Rs. 25 per mensem	25	
	279	
Total monthly ...		996
		×12
Cost for the year 1948-49 ...		11,952

STATEMENT II.

"29, Police—G—Criminal Investigation Department (Mofussil)".

Pay of Establishment—		Cost per mensem. Rs.
Bombay Bureau—		
1 Second Expert in the scale of Rs. 100—5—130		100
Poona Bureau—		
1 Second Expert in the scale of Rs. 100—5—130		100
1 Junior Searcher (as leave reserve) in the scale of Rs. 40—5/2—75		40
Temporary additional pay at Rs. 10 per mensem to three men		30
Expert allowance—		
2 Second Experts at Rs. 10 per mensem each		20
Compensatory Local Allowance to—		
1 Second Expert in Bombay at Rs. 30 per mensem		30
Dearness allowance—	Rs.	
2 Second Experts at Rs. 40 per mensem each	80	
1 Junior Searcher at Rs. 26 per mensem each	26	
	106	106
Total monthly ...		426
		×12
Cost for the year 1948-49 ...		5,112

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 34. Additional staff for five new Police out-posts in the Ahmednagar District.

Recurrent	Rs.	17,190	Non-recurrent ..	Rs.	*Nil.*
Total	„	17,190	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—While considering the question of re-organising the Ahmednagar District Police Force, it was found necessary to increase the number of police locations. Accordingly five new police out-posts were sanctioned with a staff of 5 Head Constables and 13 Constables, including 2 armed constables. It is necessary to continue this staff during the financial year 1948–49 in the first instance. The provision required for 1948–49 on account of the staff is as follows :—

Details.	Cost per mensem.
29, Police—C—District Executive Force.	Rs. a. p.
Pay of Establishment—	
5 Head Constables Rs. 50 per mensem	250 0 0
13 Constables in the scale of 30—$\frac{1}{2}$—35	390 0 0
Temporary Additional Pay—	
5 Head Constables at Rs. 10 per mensem	50 0 0
13 Constables at Rs. 10 per mensem	130 0 0
Allowances, Honoraria etc.—	
Dearness Allowance—	
5 Head Constables at Rs. 35 per mensem	175 0 0
13 Constables at Rs. 25 per mensem	325 0 0
House Rent Allowance—	
5 Head Constables at Rs. 3 per mensem	15 0 0
13 Constables at Rs. 3 per mensem	39 0 0
Literacy Allowance—	
5 Head Constables at Rs. 2 per mensem	10 0 0
13 Constables at Rs. 2 per mensem	26 0 0
Clothing Allowance—	
5 Head Constables at Rs. 1-4-0 per mensem	6 4 0
13 Constables at Rs. 1-4-0 per mensem	16 4 0
Total ..	1,432 8 0
	×12
Grand Total ..	17,190 0 0

ITEM 35. Continuance of the posts of Inspector and his orderly in charge of Local Intelligence and Local Crime Branches, Belgaum District.

Recurrent	Rs.	5,338	Non-recurrent	Rs.	*Nil.*
Total	„	5,338	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—In recent years there has been a substantial increase in serious crime and political activities in the District of Belgaum. A comparison of averages of past years showed marked increase under dacoities, thefts and miscellaneous offences. The increased political activities and communal bitterness necessitate the appointment of an experienced officer in charge of the Local Crime Branch and the Local Intelligence Branch in the Belgaum District. The Sub-Divisional Inspectors are not able to devote their attention to this work as they are fully occupied in supervising the work of Police Stations. Government was convinced that unless the work of these two Branches was co-ordinated with the work of Police Stations, much of the utility of these Branches would have l st. In order to co-ordinate their work and to achieve better supervision and control over them, it was found necessary to have

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

an Inspector of Police in charge of both these Branches. Accordingly a post of an Inspector of Police and of an unarmed Police Constable, as his orderly, were sanctioned during December 1947. It is necessary to continue these posts during the financial year 1948–49 in the first instance. The provision required for these posts during 1948–49 is as follows :—

Details.	Cost per mensem.
29, Police—C-District Executive Force.	Rs. a. p.
Pay of Establishment—	
1 Inspector of Police in the scale of Rs. 250—10—350—375—400	250 0 0
1 Constable in the scale of Rs. 30—$\frac{1}{2}$—35	30 0 0
Temporary Additional Pay—	
1 Constable at Rs. 10 per mensem	10 0 0
Allowances, Honoraria, etc.—	
Dearness Allowance—	
1 Inspector (cost of living allowance) at Rs. 56 per mensem	56 0 0
1 Constable at Rs. 25 per mensem	25 0 0
House Rent Allowance—	
1 Inspector at Rs. 32 per mensem	32 0 0
1 Constable at Rs. 5 per mensem	5 0 0
Conveyance Allowance—	
1 Inspector at Rs. 30 per mensem	30 0 0
Clothing Allowance—	
1 Inspector at Rs. 4 9 4	4 9 4
1 Constable at Rs. 1 4 0	1 4 0
Literacy Allowance—	
1 Constable at Rs. 1 per mensem	1 0 0
Total ..	444 13 4
	×12
Grand Total ..	5,333 0 0

ITEM 36. Provision for uniform and clothing allowance to direct candidates joining the Police Training School for appointment as Sub-Inspectors.

Recurrent	Rs.	5,250	Non-recurrent	Rs.	*Nil.*
Total	„	5,250	Ultimate annual recurrent	„	5,250

Remarks.—At present Head Constables from the Bombay City Police Force undergoing training at the Police Training School for appointment as Sub-Inspectors get uniform and clothing allowance as prescribed by Government, while direct candidates do not get any such allowance. Government desires to equalise the treatment accorded to the trainees. It has therefore decided to provide the direct candidates with their initial set of uniform at Government cost. The provision required for this purpose during 1948–49 is as follows :—

Details.	
29-A, Police—Provincial—Presidency Police.	
Contingencies—	Rs.
Cost of uniform to 35 candidates at Rs. 150 each per annum	5,250
Total ..	5,250

29, *POLICE*—concld.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 37. Continuance of the posts of additional Police Inspector for Ahmednagar City and Cantonment and of 2 Constables.

Recurrent ...	... Rs.	6,073	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	6,073	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—While considering the re-organisation of the Ahmednagar District Police Force it was observed (1) that the crime in Ahmednagar City and Cantonment had increased considerably and (2) that the Home Inspector had to look after the Ahmednagar Police Station in addition to his own duties, which do not ordinarily include the looking after a police station. The expansion of the District Police Force to double its former size, rendered it in possible for him to do this work efficiently. Government, therefore, considered that in the inter.st of efficiency and better control over crime and criminals, the arrangement according to which the Home Inspector had to do additional duties should be discontinued. Accordingly an additional appointment of an Inspector of Police with 2 unarmed constables (one as writer and one as orderly) was sanctioned in December 1947. It is necessary to continue these posts during 1948-49 in the first instance. The provision required for these posts during 1948-49 is as follows :—

Details.	Cost per annum.
29, Police—C—District Executive Force.	
	Rs. a. p.
Pay of Establishment—	
1 Inspector in the scale of Rs. 250—10—350—375—400	250 0 0
2 Constables (Unarmed) in the scale of Rs. 30—$\frac{1}{2}$—35	60 0 0
Temporary Additional Pay—	
2 Constables at Rs. 5	10 0 0
Allowances, Honoraria, etc.—	
Cost of living and dearness allowances—	
1 Inspector cost of living allowance at Rs. 56	56 0 0
2 Constables dearness allowance at Rs. 25	50 0 0
House Rent Allowance—	
1 Inspector at Rs. 32	32 0 0
2 Constables at Rs. 2-8-0	5 0 0
Conveyance Allowance—	
1 Inspector at Rs. 30	30 0 0
Clothing Allowance—	
1 Inspector at Rs. 4-9-0	4 9 0
2 Constables at Rs. 1-4-0	2 8 0
Literacy allowance—	
2 Constables at Rs. 2 each	4 0 0
Duty Allowance—	
1 Constable (Writer to the Police Inspector) at Rs. 2	2 0 0
Total ...	506 1 0
	× 12
	6,072 12 0

			Rs.
Grand Total—29, Police ...	Recurrent ...		2,14,978
	Non-recurrent ...		606
	Total ...		2,15,584

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ITEM 38. Continuance of the additional staff and grants sanctioned for the Karnatak College during 1946-47 on account of increased admissions.

Recurrent	...	... Rs.	9,640	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	9,640	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—Last year Government sanctioned up to the end of February 1948, the following additional staff for the Karnatak College, Dharwar, on account of increased admissions made to the Science Classes of the College:—

(i) Three Assistant Lecturers—one each for Physics, Chemistry and Biology—in the pay scale of Rs. 130—10—200 plus dearness allowance admissible under the rules.

(ii) Three Junior Laboratory Assistants, one each for Physics, Chemistry and Biology in the pay scale of Rs. 30—1—40—2—60 plus dearness allowance admissible under the rules.

An additional recurring grant of Rs. 3,500 for the purchase of chemicals apparatus and other materials required on account of the increased admissions made to the Science Classes of the College was also sanctioned up to the end of February 1948.

This year there has been a further increase in the admissions made to the college. It is, therefore, necessary to continue the staff mentioned above as well as the recurring grant of Rs. 3,500 for the purchase of chemicals apparatus etc., during the next and subsequent years on a temporary basis.

The cost involved on account of the proposal will be Rs. 9,640 during the year 1948-49.

ITEM 39. Payment of additional grants to Mass Literacy Schools.

Recurrent	...	... Rs.	3,70,000	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	3,70,000	Ultimate annual recurrent	...	... ,,	1,83,000

Remarks.—At present about 6,500 schools are conducted under the Mass Literacy Scheme. As a result of the increased grants sanctioned by Government for these schools and of the impetus that the Mass Literacy Movement is likely to receive consequent on the public consciousness of the need for speeding up the Campaign against illiteracy, a number of additional schools are expected to be opened during the year 1948-49. Assuming there will be some 500 additional schools, it is necessary to provide in the next year's budget an additional amount of Rs. 3,70,000 as shown below:—

	Rs.
(1) Maintenance grant	1,83,000
(2) Payment of dearness allowance and bonus to primary teachers in those schools ...	1,87,000
Total ...	3,70,000

ITEM 40. Grants for encouragement of literature. Patronage to research and meritorious publications.

Recurrent	...	... Rs.	3,500	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	3,500	Ultimate annual recurrent	...	... ,,	3,500

Remarks.—Government, in the past, was providing separate allotment for patronage to authors of meritorious books or works of outstanding merit by purchasing a small number of copies. For some years, this provision was discontinued and any books for patronage received during the year were patronised only if savings under any budget head permitted such an expenditure. Every year, books continued to be received and it is expected that in future good and better books will be fast coming out. It is at the same time absolutely essential to help such costly works and in order that authors should have some assurance of help, some definite provision in the budget should be made. It is, therefore, proposed to provide Rs. 3,500 in the next year's budget as the modest, requirement for the purpose.

37, *EDUCATION*—contd.

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ITEM 41. Continuance of 20 posts of Assistant Deputy Educational Inspectors on a permanent basis.

Recurrent	...	... Rs.	44,220	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	44,220	Ultimate annual recurrent	...	... ,,	36,000

Remarks.—The Inspecting staff maintained by Government at present consists of 256 posts of Assistant Deputy Educational Inspectors including 18 posts sanctioned in 1944-45 and 17 additional posts sanctioned in 1945-46. When these additional posts were sanctioned, it was expected that the ratio of Inspecting Officers to schools would be reduced. The Provincial Board of Primary Education has time and again drawn the attention to the importance of having an adequate Inspecting staff and have recommended one Inspecting Officer for not more than 50 schools. The Joshi Committee appointed by Government also recommended that an Inspecting officer should not ordinarily be in charge of more than 50 to 60 schools. In addition to these 256 posts, 20 additional posts were sanctioned by Government as a temporary measure for the Technical Training Scheme with effect from the year 1943-44. Although the Technical Training Scheme was discontinued, the need of these 20 additional posts was recognised and these posts have been continued on a temporary basis from year to year so far in order to strengthen the inspecting staff mentioned above as much as possible. Even with the addition of these 20 posts and the 60 additional posts sanctioned under the P. W. R. programme, the number of schools per Inspecting Officer at present is about 66, with the result that these officers do not find time to pay more frequent visits to schools. The position will be very much worse in the immediate future with the introduction of universal compulsory elementary education. Government is spending large amounts on Primary Education every year and it is necessary that there should be an adequate Inspecting staff to see that the standard of education is maintained and the money is well spent. It is, therefore, necessary to make these 20 posts of Assistant Deputy Educational Inspectors permanent with effect from the year 1948-49. It will be necessary to sanction on a permanent basis 20 posts of peons and allotments for travelling allowance, contingencies, service postage, etc., as shown in the accompanying statement.

Statement showing details of expenditure on account of additional 20 posts of Assistant Deputy Educational Inspectors (for the year 1948-49).

Serial No.	Item of expenditure.		Additional cost during 1948-49.	Average annual cost.
	Pay of Establishment.		Rs.	Rs.
1	20 posts of A. D. E. Is. in the S. E. S. in the scale of Rs. 45—175. (Average cost Rs. 102-7-0.)		18,000 (75 × 20 × 12)	24,480 (102 × 20 × 12)
2	20 peons as detailed below	.....	3,576	3,576
	3 peons at Rs. 17 per mensem for A. D. E. Is. in Poona, Ahmedabad and Thana.	Rs. 612 (17 × 3 × 12)		
	16 peons at Rs. 14 per mensem for A. D. E. Is. in the remaining Districts ...	2,688 (14 × 16 × 12)		
	1 peon at Rs. 23 per mensem for Bombay and Bombay Suburban District ...	276		
		Total ...	21,576	28,056
	Allowances, Honoraria, etc.			
3	Dearness allowance to 20 A. D. E. Is. at Rs. 35 per mensem	.....	8,400 (35 × 20 × 12)	.....
4	Dearness allowance to 20 peons at Rs. 26 per mensem ...	.....	6,240 (26 × 20 × 12)	.....
		Total ...	14,640	.....
5	Contingencies at Rs. 100 per A. D. E. I.	.....	2,000	2,000
6	Travelling allowance at Rs. 300 per A. D. E. I.	.....	6,000	6,000
		Total ...	8,000	8,000
		Grand Total ...	44,216	36,056
		Say ...	44,220	36,000

37, EDUCATION—contd.

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ITEM 42. Strengthening of the clerical Establishment of the School of Art to meet its immediate requirements.

Recurrent	...	... Rs.	5,060	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	5,060	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—The Committee appointed by Government in 1946 to survey the whole field of Art Education considered that the administrative machinery provided for the Sir J. J. School of Art was inadequate. Government has carefully considered the Committee's recommendation and is convinced that in view of the expansion and development of the school and increase in work, there is necessity for strengthening the establishment. Government considers that, with a view to meet the immediate requirement of the school, the following posts of subordinate clerical staff should be created on temporary basis for one year in the first instance with effect from 1st April 1948—

(1) Senior Clerk in the scale of Rs. 95—5—140.

(2) Accountant and Store-keeper in the scale of Rs. 95—5—140.

(3) Two clerks in the scale of Rs. 50—5/2—90—5—140.

The extra cost involved during 1948-49 on account of pay and allowances in respect of the posts will be Rs. 5,060 as detailed below :—

Pay.	Cost during 1948-49 for 11 months.
	Rs.
(1) Senior clerk in the scale of Rs. 95—5—140 ...	1,155 (including interim pay).
(2) Accountant and Store-keeper in the scale of Rs. 95—5—140.	1,155 (including interim pay).
(3) Two clerks in the scale of Rs. 50—5/2—90—5—140 ...	1,320 (including interim pay).
Allowances and Honoraria.	
Dearness Allowance—	
(1) Senior clerk	385
(2) Accountant and Store-keeper	385
(3) Two clerks	660
	5,060

ITEM 43. Introduction of the teaching of Bio-Chemistry at the Royal Institute of Science, Bombay.

Recurrent	...	... Rs.	16,118	Non-recurrent	...	... Rs.	20,000
Total	...	... ,,	36,118	Ultimate annual recurrent	...	... ,,	21,749

Remarks.—The Advisory Committee of the Royal Institute of Science has been insisting on provision being made for the teaching of Geology and Bio-Chemistry at the Institute. The main difficulty is of finding adequate space for the two Departments. In view of the difficulty of providing the requisite additional space immediately, it is proposed to introduce the teaching of Bio-Chemistry only from June, 1948, for about 25 post-graduate students and the question of starting the Geology Department will be considered later. It is also proposed to sanction the following additional staff and grants for the Bio-Chemistry Department for the present.

Item of Expenditure.	Cost during 1948-49.	Annual average cost.
1	2	3
A—Recurrent.	Rs.	Rs.
I. *Pay of Officers.*—		
(a) One Professor of Bio-Chemistry in B.E.S. Class I in the scale of Rs. 300—900 (average Rs. 600)	3,300 (for 11 months)	7,200
(b) One Lecturer in B.E.S. Class II, in the scale of Rs 170—500 (average Rs 324)	1,620* (for 9 months).	3,888
Total I ...	4,920	11,088
II. *Pay of Establishment*—		
(a) One Senior Technician on Rs. 60—150 (average Rs. 105)	630*	1,260
(b) One Laboratory Assistant on Rs. 90—5—115 (average pay Rs. 110)	900*	1,320
(c) One Record-keeper on Rs. 50—5/2—90 (average Rs. 73)	540*	876
Total II ...	2,070	3,456

*Including interim relief pay at Rs. 10 per mensem.

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Item of Expenditure.	Cost during 1948-49.	Annual average cost.
1	2	3
III. *Allowances, Honoraria, etc.*	Rs.	Rs.
(a) Compensatory allowance to Prof. at Rs. 60 per mensem	660	900
(b) Compensatory allowance to lecturer at Rs. 52½ per mensem	472½	780
(c) Cost of living allowance to Professor at Rs. 60 per mensem	660	.....
(d) Cost of living allowance to Lecturer at Rs. 45 per mensem	405	.....
(e) Dearness allowance to Senior Technical Assistant at Rs. 35 per mensem	315	.....
(f) Dearness allowance to Laboratory Assistant at Rs. 35 per mensem	315	.....
(g) Dearness allowance to Record-keeper at Rs. 35 per mensem	315	.....
Total III ...	3,142½	1,680
IV. *Contingencies.*		
(i) *Pay of Inferior Servants.*		
(a) One Animal boy on Rs. 23 per mensem 207	477	207
Interim relief at Rs. 5 per mensem 45		
Dearness allowance at Rs. 25 per mensem 225		
(b) One Sweeper at Rs. 20½ per mensem 234½	508½	18
Interim relief at Rs. 5 per mensem 45		
Dearness allowances at Rs. 25 per mensem 225		
	985½	525
(ii) *Contract Contingencies.*		
Purchase of chemicals and other consumable articles	5,000	5,000
Total IV ...	5,985½	5,525
Total—A. Recurrent ...	10,118	21,749
B. Non-recurrent.		
Special capital grant for apparatus and equipment 10,000	20,000	.....
Special grant for chemicals and consumable articles 5,000		
Total A & B recurrent and Non-recurrent	36,118	21,749

With a view to planning and building the Laboratories and making the necessary preliminary arrangements, it is necessary to appoint the Professor of Bio-Chemistry from 1st April 1948.

ITEM 44. Mass Literacy Schools. Construction of School Buildings.

Recurring ...	...Rs.	*Nil*	Non-recurrent ...	...	Rs.	45,000
Total ...	... ,,	45,000	Ultimate annual recurrent ...	...	,,	*Nil*

Remarks.—It is proposed to obtain a supplementary grant of Rs. 10,000 during the current year for building grants to voluntary schools. This provision will also be repeated in the next year's budget. As there are over 5,000 voluntary schools in the Province and as most of them are in very urgent need of suitable school houses, it will be necessary to make adequate provision for grants in respect of at least 55 school houses for the next year on an average of Rs. 1,000 per school. It is accordingly proposed to make a provision of Rs. 45,000 in the next year's budget in addition to the provision of Rs. 10,000 referred to above.

ITEM 45. Grant-in-aid to non-Government Secondary Schools.

Recurrent ...	...Rs.	4,00,000	Non-recurrent ...	...	...Rs.	*Nil*
Total ...	... ,,	4,00,000	Ultimate annual recurrent ...	...	... ,,	4,00,000

Remarks.—The following provision exists for grants-in-aid to non-Government Secondary Schools :—

Schools under "Private Bodies"	Rs.	20,50,100
	Rs.	3,500
Schools under "Local Bodies"	Rs.	78,000
Total ...	Rs.	21,31,600

Government has already provided Rs. 10,00,000 in addition to the above under the Post-War Reconstruction programme for the purpose. With this addition the total provision for the current year would be Rs. 31,31,600. Last year, secondary schools were given grants at 22 per cent. for Boys' schools and 27 per cent. for Girls' schools. This percentage has to be increased to 3rd rate as prescribed in the Grant-in-aid Code so that the schools may get the

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necessary financial relief. There is a general demand for the improvement of the pay scales and conditions of service of secondary teachers. Accordingly a small committee was appointed by Government, which has now submitted its report which is under active consideration. It is not possible to estimate the exact additional liability of Government which may follow on the decisions on the recommendations of the Committee. The scales of pay are, however, likely to be raised substantially by all the schools and the next year's approved expenditure on Secondary schools will be far in excess of the approved expenditure of 1945-46. The total amount required will be substantial. For the present an additional amount of Rs. 4,00,000 is being proposed in the next year's budget for the purpose over and above the other provisions indicated above. This provision is exclusive of the provision for interim relief and dearness allowance separately made.

ITEM 46. (1) Revision of the scale of pay of the tenure post of 'Studio Assistant' at the Architectural Section of the School of Art, Bombay and (2) Creation of an additional post of Studio Assistant.

Recurrent	...	...Rs.	5,060	Non-recurrent	...	...Rs.	*Nil*
Total	...	... ,,	5,060	Ultimate Annual Recurrent	...	... ,,	*Nil*

Remarks.—The post of Studio Assistant in the Architecture Section of the School of Art is a permanent, non-pensionable and full time one. The period of tenure of the post is normally limited to three years and the post is treated as a prize post to which one of the best pupils holding Diploma in Architecture is appointed. Although the scale of the post was revised in 1946 from Rs. 130—25—180 to Rs. 200—15—230 it has not been possible to fill the post, as the qualified candidates holding diploma are much in demand and command a very good salary outside. At present the work is carried on by appointment of visiting staff. But it is desirable that there should be a whole time member in the section as both the Professor of Architecture and Assistant Professor of Architecture are part-time officers. With a view to attract the candidates it is proposed to raise the scale further to Rs. 300—25—350 provisionally for a period of three years with effect from 1st April 1948.

The staff in the Section are (*i*) Professor of Architecture, (*ii*) Assistant Professor of Architecture, (*iii*) Studio Assistant and (*iv*) the visiting staff. For maintenance of efficiency and standard of the section, the need for strengthening the staff of the section is keenly felt. It is accordingly proposed to create for a period of three years with effect from 1st April 1948, an additional post of Studio Assistant in the revised scale of Rs. 300—25—350. The extra cost involved in the proposal on account of pay and allowances during 1948-49 amounts to Rs. 5,060, as detailed below :—

Pay.	Cost during 1948-49.
	Rs.
(1) Revision of the scale of pay of the post of Studio Assistant from Rs. 200—15—230 to Rs. 300—25—350	990 (extra cost) at Rs. 90 p.m.
(2) Creation of an additional post of Studio Assistant in the scale of Rs. 300—25—350	3,300
Allowances and Honoraria—	
(1) Extra dearness allowance on account of the revised scale	110
(2) Dearness allowance to the incumbent to be appointed to the new post in the revised scale	660
	5,060

ITEM 47. Taking over of the Practising Schools attached to the Basic Training Centres at Loni, Katargam and Dharwar.

Recurrent	...	...Rs.	24,800	Non-recurrent	...	...Rs.	3,300
Total	...	... ,,	28,100	Ultimate annual recurrent	...	... ,,	32,500

Remarks.—The question of placing the Practising Schools attached to the three Basic Training Centres at Loni, Katargam and Dharwar on a sound and efficient basis has been under consideration for some time past. These three Centres are at present using, as their Practising Schools, the primary schools of the respective Local Authorities which are run as Basic Schools. The present arrangement handicaps the proper organisation of these schools as model schools. The teachers are under the administrative control of the Administrative Officers concerned and as expenditure on different items is to be incurred through the Local Authorities much delay occurs in obtaining the necessary equipment and material required for practice teaching. Under these circumstances and in the interest of effective training, it is necessary that every Government Training Institution should have its own practising school run entirely under Government management. Government has accepted this principle in the case of new Training Institutions opened under the Post-War Reconstruction Programme. It has therefore been proposed that the Practising Schools attached to the three Basic Training Centres at Loni, Katargam and Dharwar should be brought under Government control with effect from the academic year 1948-49. The proposal involves an expenditure of Rs. 28,100 (Rs. 24,800 recurring plus Rs. 3,300 non-recurring) during the next year, as shown below against which must be off-set a saving in the grants-in-aid, paid to the Local Authorities, on account of these schools.

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		Rs.
Recurring—		
1.	Pay of 8 teachers in the scale of Rs. 30—1—50—2—70—5/2—75 (average Rs. 45)	3,240
2.	Special pay to the Head Master at Rs. 30 per mensem	270
3.	Special pay at Rs. 5 per mensem to 4 senior teachers with more than 10 years' service	180
4.	Interim pay to 8 teachers at Rs. 10 per mensem	720
5.	Provident Fund contribution at 1/16 of the above	275
6.	Compensatory allowance to 7 teachers at Rs. 5 per mensem	315
7.	Dearness allowance to 8 teachers at Rs. 25 per mensem each	1,800
8.	Craft Teachers' allowance to 2 teachers at the rate of Rs. 5 to 15 (average Rs. 10–11–0).	198
9.	Special pay to 6 teachers at Rs. 5 per mensem	270
10.	Contingency	100
11.	Special contingency for craft teaching	450
12.	Rent of school building at Rs. 50 per mensem	450
	Total, Recurring ...	8,268

		Rs.			
Non-recurring—					
Equipment for spinning and weaving	... ...	600	... ...	}	1,100
Do. for agriculture	... ...	500	... ...	}	
Total, Recurring and Non-recurring ...					9,368

	1948-49. Rs.
Cost for one Practising School	9,368
Cost for three Practising Schools	28,104

	Recurring. Rs.	Non-recurring. Rs.	Total. Rs.
Cost of 3 Practising Schools in 1948-49 or ...	24,804	3,300	28,104
in round figures ...	24,800	3,300	28,100

ITEM 48. Additional staff and increased grants to the Gujarat College, Ahmedabad, on account of increased admissions.

Recurrent ...	... Rs. 67,786	Non-recurrent ...	... Rs. 1,16,500
Total ...	... ,, 1,84,286	Ultimate annual recurrent	*Nil*

Remarks.—Last year Government decided to liberalise admission of eligible Backward Class and Intermediate Class students to the Government Arts and Science Colleges. This resulted in a considerable increase in the admissions in the Gujarat and other Colleges and in order to cope with the increased work, Government sanctioned the following additional staff and grants for the Gujarat College for a period of two years, i.e. up to the 10th March 1948.

For additional division of the First Year Science.

4 Assistant Lectures—one each for Physics, Chemistry, Biology and Mathematics—in the scale of Rs. 130—10—200, plus dearness allowance.

3 Demonstrators—one each for Physics, Chemistry and Biology—in the pay-scale of Rs. 75—5—175, plus dearness allowance.

3 Laboratory assistants—one each for the Physics, Chemistry and Biology Departments—in the pay-scale of Rs. 30—1—40—2—60, plus dearness allowance.

3 Laboratory hamals—one each for the three Science Departments—on Rs. 15 per mensem each, plus dearness allowance.

On account of increased admission to the Junior B.Sc.

3 Assistant Lecturers—one each for Physics, Chemistry and Biology—in the pay-scale of Rs. 130—10—200, plus dearness allowance.

3 Demonstrators—one each for Physics, Chemistry and Biology—in the pay-scale of Rs. 75—5—175, plus dearness allowance.

2 Laboratory assistants—one each for the Physics and Chemistry Departments—in the pay-scale of Rs. 30—1—40—2—60, plus dearness allowance.

2 Laboratory hamals—one each for the Physics and Chemistry Departments—on Rs. 28 per mensem each, plus dearness allowance.

1 Fieldman for the Biology Department in the pay-scale of Rs. 30—2—40, plus dearness allowance.

Recurring grant—Rs. 10,360.

Non-recurring grant—Rs. 21,500.

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2. The total number of students admitted to the Science class of the Gujarat College this year is 646 as against 573 during the last year and the Principal expects an increase of about 120 students during the next year. It is, therefore, necessary to continue the staff and the recurring grant of Rs. 10,360 during the next and subsequent years on temporary basis and also to sanction the following further additional staff and grants with effect from the next year :—

A. *Staff and Contract grant*—

	Additional cost during 1948-49.	Average annual cost.
I. *Staff*—	Rs.	Rs.
(a) *Staff already sanctioned*—		
6 Assistant Lecturers—one in Physics, two in Chemistry, two in Biology and one in Mathematics (Rs. 130—200).	10,300	12,320
6 Demonstrators—2 each for Physics, Chemistry and Biology (Rs. 75—175).	6,120	9,000
5 Laboratory assistants—2 each for the Physics and Chemistry Departments and one for the Biology Department (Rs. 30—60).	1,920	2,760
1 Fieldman (Rs. 30—40)	408	420
(b) *Staff proposed to be sanctioned*—		
2 Professors—one for Organic Chemistry and one for Physics in the B. E. S. Class I (Rs. 300—900).	5,400	12,792
2 Lecturers—one for Inorganic and Physical Chemistry and one for Botany—in the B. E. S. Class II (Rs. 170—500).	3,060	7,920
9 Demonstrators—3 each for the Physics, Chemistry and Biology Departments (Rs. 75—175).	6,075	13,500
2 Laboratory Assistants—one each for the Physics and the Chemistry Departments (Rs. 30—60).	540	1,080
1 Store-keeper for the Chemistry Department (Rs. 60—4—160) ...	540	1,320
1 Curator of Museum for the Biology Department (Rs. 75—175) ...	675	1,500
(c) *Allowances, Honoraria, etc.*—		
Cost of living allowance to two Professors and two Lecturers	1,890	.....
Dearness allowance to 6 Assistant Lecturers, 15 Demonstrators, 7 Laboratory Assistants, 1 Fieldman, 1 Store-keeper and 1 Curator of Biology Museum.	11,125	.....
II. *Contingencies*—		
4 Laboratory hamals, 2 at Rs. 15 per mensem each and 2 at Rs. 23 per mensem each plus dearness allowance (already sanctioned).	2,112	912
Grant already sanctioned ...	10,360	10,360
4 Laboratory hamals, at Rs. 15 per mensem each, plus dearness allowance ...	1,440	720
... ... Grant ...	4,925	4,925
One Mali for the Botanical Garden at Rs. 19 per mensem, plus dearness allowance.	396	228
Total—A. Recurrent ...	67,786	79,757
B. *Non-recurring grants*—		
Special grant for apparatus, equipment and library	1,16,500	.....
Total, A and B (Recurring and Non-recurring) ...	1,84,286	79,757

ITEM 49. Creation of posts of additional Divisional Inspecting Officers.

Recurrent ...	...Rs.	40,742	Non-recurrent ...	... Rs.	1,500
Total ...	... „	42,242	Ultimate annual recurrent ...	... „	*Nil*

Remarks.—Each educational division has at present two Inspecting Officers viz. 5 Educational Inspectors in Bombay Educational Service Class I and 5 Assistant Educational Inspectors in Bombay Educational Service Class I. The latter were recently sanctioned by converting the Bombay Educational Service Class II posts of Assistant Educational Inspectors into Bombay Educational Service Class I posts. In addition to these posts, Government has recently sanctioned a Bombay Educational Service Class II post of Deputy Educational Inspector (Headquarters) for Western Division which is virtually a post of Assistant Educational Inspector. It is now proposed to upgrade the Bombay Educational Service Class II post of Deputy Educational Inspector (Headquarters) Western Division to Bombay Educational Service Class I post of Assistant Educational Inspector, Western Division and to create similar Bombay Educational Service Class I posts of Assistant Educational Inspectors for the other four educational divisions with effect from April 1948 for a period of 3 years in the first instance.

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Secondary Institutions have necessarily to be inspected almost always by the Educational Inspector or Assistant Educational Inspector. The volume of work that has to be handled by these officers has grown to such an extent that it will be impossible for these officers to execute honestly and satisfactorily their functions unless immediate additional relief is provided to them. To be able to guide and advise teachers adequately, an Inspecting Officer must take at least 3 days for the inspection of a school of about 500 pupils but such schools are inspected in one or two days at present. The whole system of inspection must be radically altered and put on a sound basis as done in England and other Western countries. This cannot be done with only one or two Inspectors of Secondary Schools and hence the need for additional inspecting officers.

Under the new Primary Education Act, the Educational Inspector or other Officer appointed by the Director of Public Instruction is to be the Chairman of the Staff Selection Committees in the area of each District and Authorised Municipality. It may not be possible for the Educational Inspector to act as the Chairman of the Committee of each School Board. The Assistant Educational Inspectors may, therefore, have to be appointed as Chairmen in places of the Educational Inspectors. The Educational Inspector is the Chairman of the Appellate Tribunal under the Primary Education Act, to decide appeals against the orders passed by the Administrative Officer. The performance of other statutory duties imposed by the Act will also increase the volume of work of the Educational Inspector. It is, therefore, necessary to have Assistant Educational Inspectors in B. E. S. Class I in order that the new Act should work smoothly and efficiently and that the object of the new Act should be realised. It is also necessary to have two clerks and 2 inferior servants for each of these officers and also an allotment of Travelling Allowance, Contingencies, Service Postage and a non-recurring grant for furniture.

The cost involved in the proposal is as follows:—

Establishment.		Cost for 11 months during 1948-49.
		Rs.
5 Assistant Educational Inspectors in B. E. S. Class I scale of Rs. 300—20—420 E.B.—30—660—E.B.—40—900		16,500
5 Senior clerks in the scale of Rs. 80—5/2—95		4,400
5 Clerks in the scale of Rs. 25—5/2—55		1,375
10 Peons—	Scale of pay.	
Poona	18, 17	
Nasik	15, 14	
Ahmedabad	18, 17	
Dharwar	15, 14	
Bombay	20, 19	1,837
Interim Relief to—		
5 Senior clerks (10 × 5 × 11)		550
5 Junior clerks (5 × 5 × 11)		275
10 Peons (25 × 10 × 11)		550
		25,487
Allowances, Honoraria, etc.—		
Cost of living allowance at Rs. 60 per mensem for each officer (60 × 5 × 11)		3,300
Dearness allowance for—		
5 Senior clerks (35 × 5 × 11)		1,925
5 Junior clerks (25 × 5 × 11)		1,375
10 Peons (25 × 10 × 11)		2,750
Local allowance for—		
2 clerks (Bombay) at Rs. 15 per mensem (15 × 2 × 11)		330
Personal pay for 5 clerks at Rs. 15 per mensem each (15 × 5 × 11) ...		825
Travelling allowance for—		
5 officers (800 × 5)		4,000
		14,505
Contingencies—		
Non-contract—		
Service postage (50 × 5)		250
Contract contingencies (100 × 5)		500
		750
Non-recurring—		
Furniture at Rs. 300 each (300 × 5)		1,500
		1,500
	Total ...	42,242

37. *EDUCATION*—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 50. Additional staff and grants, to the Royal Institute of Science, Bombay, on account of increased admissions.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	28,000
Total ...	... ,,	28,000	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—Last year Government sanctioned the following additional staff and grants for the Royal Institute of Science in connection with the increased admissions made to the Institute:—

(a) 4 Assistant Lecturers in the pay scale of Rs. 130—10—200, plus dearness allowance and interim relief as admissible under rules.

2 Full-time Demonstrators in the pay scale of Rs. 75—5—175 plus dearness allowance and interim relief as admissible under rules.

4 Laboratory Assistants in the pay scale of Rs. 40—2—58—3—85 plus dearness allowance, compensatory local allowance, and interim relief as admissible under rules.

4 Laboratory Hamals on Rs. 23 per month, plus dearness allowance and interim relief as admissible under rules.

(b) A non-recurring grant of Rs. 9,140.

(c) An additional grant of Rs. 8,000.

Government also sanctioned the continuance of this staff and a non-recurring grant of Rs. 7,000 for the current year up to the end of February 1948.

The Principal of the Institute now reports that as the increased admissions made to the Institute during the last and the current years will continue to be made during the year 1948-49, it is necessary to continue the additional staff and grants sanctioned last years for the year 1948-49. It is, therefore, proposed to make a provision of Rs. 28,000 on account of the staff and grants (Rs. 21,000 for staff and Rs. 7,000 as non-recurring grant) in the budget for 1948-49.

ITEM 51. Special Non-recurring grant for the replacement of Workshop Machinery of the College of Engineering, Poona.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	40,000
Total ...	... ,,	40,000	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—Certain machines in the Workshop of the College of Engineering, Poona, have become quite unserviceable due to normal wear and tear. There is a great need for replacing these machines, by those of a modern type at an estimated cost of Rs. 40,000. In view of the time, that is expected to pass between the date of placing an order for, and that of taking the delivery of, the machines, arrangements have already been made to place an order for the machines required, so that the machines may be available for use at the College early next year. As the machines proposed to be purchased are essential for giving instruction in modern Workshop practice, the provision of Rs. 40,000 asked for is necessary.

ITEM 52. Additional provision for increase in the number and value of scholarships in Arts and Professional colleges.

Recurrent ...	... Rs.	25,000	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	25,000	Ultimate annual recurrent	... ,,	34,000

Remarks.—The present system of scholarships to students of different communities has grown piecemeal. In the beginning some scholarships were sanctioned only for Muslims. Later on a few were sanctioned for the Depressed classes. Further on, in 1924 a comprehensive system of scholarships was sanctioned by which the concessions were extended to all communities which were educationally backward. There is however considerable room for making the scheme more systematic and liberalising it so as to provide for more scholarships to bright students prevented from continuing their advanced education because of lack of means. It is proposed to institute a few more open-merit scholarships, some more scholarships for the Intermediate Classes and to raise the value of all scholarships in all colleges. The additional provision will enable Government to give effect, in part, to this object.

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 53. Introduction of the M.Sc. Chemistry course at the Karnatak College, Dharwar.

Recurrent	...	... Rs.	11,945	Non-recurrent	...	... Rs.	14,000
Total	...	... ,,	25,945	Ultimate annual recurrent		... ,,	*Nil*

Remarks.—There has been recently an increasing demand from students passing the B.Sc. (with Chemistry) examination from the Karnatak College, Dharwar, for being allowed to pursue their further studies for the M.Sc. Chemistry at the same College. As there is no other college in that part of the Province providing for post-graduate teaching in the subject, it is necessary to introduce M.Sc. teaching in Chemistry in the Karnatak College. For this purpose, the following additional staff and recurring and non-recurring grants are required :—

(1) One Professor in B. E. S. Class I in Chemistry in the pay-scale of Rs. 300—900, plus cost of living allowance admissible under the rules.

(2) One Assistant Lecturer in Chemistry in the pay-scale of Rs. 150—200, plus dearness allowance admissible under the rules.

(3) One Junior Laboratory Assistant in the pay-scale of Rs. 30—60, plus dearness allowance admissible under the rules.

(4) One store-keeper in the pay-scale of Rs. 60—4—160, plus dearness allowance admissible under the rules.

(5) A total recurring grant of Rs. 5,600.

(6) A total non-recurrent grant of Rs. 14,000 during 1948-49 for the purchase of apparatus and library books etc.

The B. E. S. Class I post of Professor of Chemistry is sanctioned for a period of three years in the first instance while the remaining ones are sanctioned for a period of one year in the first instance. The total additional cost during 1948-49 will be Rs. 25,945.

ITEM 54. Introduction of the teaching of Physics as a principal subject for the B.Sc. Examination at the Karnatak College, Dharwar.

Recurrent	...	... Rs.	7,130	Non-recurrent	...	... Rs.	55,000
Total	...	... ,,	62,130	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—The question of introducing Physics as a principal subject for the B.Sc. degree at the Karnatak College, Dharwar, has been under consideration since 1943. The course could not, however, be provided for owing to war conditions. The demand for the introduction of Physics as a principal subject for the B.Sc. is very great in the Karnatak and the question can no longer be postponed. It is, therefore, proposed to arrange for the teaching of the subject at the Karnatak College from June 1948 and an application for affiliation of the college in that subject has been made to the Bombay University. It is, therefore, necessary to sanction the following additional staff and grants for the purpose :—

(*A*) *Recurrent*—	Cost during 1948-49.
	Rs.
(I) *Pay of Officers*—	
One Professor of Physics in B. E. S. Class I (Rs. 300—900)	2,700
(II) *Pay of Establishment*—	
One Demonstrator (Rs. 75—175 plus interim relief Rs. 10)	765
Two Laboratory Hamals on Rs. 15 plus interim relief Rs. 5 each	360
(III) *Allowances, Honoraria etc.*—	
Cost of living allowance to Professor	540
Dearness allowance to Demonstrator and Laboratory Hamals	765
(IV) *Contingencies*—	
Contract grant for library (Rs. 500) and apparatus (1,500)	2,000
Total—A (recurrent) ...	7,130
(B) *Non-recurrent*—	
Special grant for library (Rs. 5,000) and apparatus and equipment (Rs. 50,000) ...	55,000
Total—A & B (Recurrent and non-recurrent) ...	62,130

The B. E. S. Class I post of Professor of Physics is sanctioned for a period of three years in the first instance while the remaining ones are sanctioned for a period of one year in the first instance.

37, EDUCATION—concld.

MINISTER IN CHARGE—HONOURABLE Mr. B. G. KHER.

ITEM 55. Creation of the posts of additional Inspecting Staff and clerical and inferior establishment for them in the Office of the Inspector of Drawing and Craftwork.

Recurrent	...	... Rs.	11,710	Non-recurrent	...	... Rs.	1,000
Total	...	... ,,	12,710	Ultimate annual recurrent		... ,,	*Nil.*

Remarks:—The Committee appointed by Government in 1946 to survey the whole field of Art Education has, with a view to assist the Inspector of Drawing and Craftwork, made certain recommendations regarding the creation of additional posts of Inspecting Officers and the strengthening of the Office establishment. The Inspector of Drawing and Craftwork has to attend to the work of inspecting the teaching of drawing in secondary schools as well as in Primary Training Institutions and special schools. The number of these schools is over 700. For efficient inspecting work in regard to the teaching of drawing, the Inspector needs assistance. Government has carefully considered the Art Education Committee's recommendations and is convinced that, with a view to meet the immediate requirements, it is necessary to create, on temporary basis for a period of one year, in the first instance, with effect from 1st April 1948 the following posts together with clerical and inferior establishment for the office of the Inspector of Drawing and Craftwork.

(1) 2 Bombay Educational Service Class II posts of Assistant Inspector of Drawing and Craftwork in the scale of Rs. 170—500.

(2) 2 clerks in the scale of Rs. 50—90 under the Assistant Inspectors of Drawing and Craftwork.

(3) 2 peons at Rs. 23 per mensem each for the Assistant Inspector of Drawing and Craftwork.

The details of the extra expenditure involved during 1948-49 are given in the attached statement. The proposals involve an extra expenditure of Rs. 11,710 recurring and Rs. 1,000 non-recurring.

Statement showing the details of the expenditure during 1948-49 on the additional staff for the Office of the Inspector of Drawing and Craftwork.

	Extra cost for 11 months during 1948-49.
	Rs.
Additional Inspecting Staff and Establishment.	
I. *Recurring—*	
Pay of Officers—	
2 Assistant Inspectors of Drawing and Craftwork in Bombay Educational Service Class II in the scale of Rs. 170—500, plus interim relief at Rs. 10 per mensem each.	3,960
Pay of Establishment—	
(*i*) 2 clerks one each for the additional Assistant Inspectors of Drawing and Craftwork in the scale of Rs. 50—90, plus interim relief at Rs. 10 per mensem each.	1,320
(*ii*) 2 peons one each for the additional Assistant Inspectors of Drawing and Craftwork at Rs. 23 plus interim relief of Rs. 5 per mensem each.	616
	5,896
Allowances and Honoraria—	
(*i*) Cost of living allowance at Rs. 50 per mensem, for two Assistant Inspectors of Drawing and Craftwork.	1,100
(*ii*) Compensatory allowance for two Assistant Inspectors of Drawing and Craftwork at Rs. 52 per mensem each.	1,144
(*iii*) Dearness allowance for 2 clerks for the Assistant Inspectors at Rs. 35 per mensem each.	770
(*iv*) Dearness allowance to the 2 peons for the Assistant Inspectors at Rs. 25 per mensem.	550
(*v*) Travelling allowance at Rs. 1,000 per annum for each Inspection Office.	2,000
	5,564
Contingencies.	
Non-Contract—	
Service postage Rs. 50 for each Inspecting Officer	100
Contract Contingency— ...	
Rs. 75 each	150
	250
II. *Non-recurring—*	
Furniture at Rs. 500 for each Inspecting Officer	1,000
Total ...	12,710

			Rs.
Grand Total—37, Education ...	Recurrent	...	10,42,711
	Non-recurrent	...	3,24,300
		Total ...	13,67,011

28, MEDICAL.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 56. Continuance of the post of Superintendent of Nursing Services.

Recurrent	...	... Rs.	7,874	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	7,874	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—In 1945, Government sanctioned the creation of the post of Superintendent of Nursing Services on the staff of the Surgeon General with the Government of Bombay for a period of three years. The creation of this post was considered necessary for the general administration of the nursing services, the distribution of Government grants-in-aid, the organisation of nursing education—both under-graduate and post-graduate, the maintenance of an information service designed to enlighten and stimulate local authorities and the development of services in an orderly and co-ordinated manner. It was considered that the Superintendent of Nursing Services would act as a sort of Personal Assistant to the Surgeon General to handle all nursing problems. The Central Advisory Board of Health had in its fifth meeting held in October 1943 recommended the creation of such a post. A scale of Rs. 550—25—800 was sanctioned for the post. Government has only recently taken over the nursing staff at Government hospitals from the Nursing Associations. There are several problems connected with nursing e.g., revision of pay and allowances and improvement in nursing service. Government feels that it is absolutely necessary to have such a post in the Medical Department and accordingly proposes, for the present, to continue the post for a further period of three years from 1st June 1948, with the modification that the post will carry the Bombay Medical Service Class I scale of pay, viz., Rs. 350—25—400—30—550—E.B.—35—760—E.B.—805—45—850. The question whether it is necessary to continue the post further will be considered in good time before the three years' period expires. It is also proposed to continue the post of peon sanctioned for the post of Superintendent for a period of 3 years. The proposal involves the following expenditure during 1948-49 :—

	Rs.
Pay—	
Superintendent—	
at Rs. 750 from 1st March 1948 to 31st May 1948	2,250
at Rs. 350 from 1st June 1948 to 28th February 1949	3,150
Bombay Compensatory Allowance : (from 1st June 1948)	315
Peon : Pay at Rs. 23 per mensem	276
Travelling Allowance—	
Superintendent—Rs. 800 Peon Rs. 150 }	950
House-rent allowance to the peon if not provided with free quarters	48
Cost of Living Allowance to Superintendent :	
at Rs. 75 per mensem from 1st March 1948 to 31st May 1948	225
at Rs. 40 per mensem from 1st June 1948 to 28th February 1949	360
Dearness Allowance to the peon	300
	7,874

ITEM 57. Continuance of the scheme for Diagnostic Reagents at the Haffkine Institute, on a permanent basis.

Recurrent	...	... Rs.	7,494	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	7,494	Ultimate annual recurrent	...	... ,,	6,024

Remarks.—The requirements of diagnostic reagents required by Government Institutions in this Province used to be met by the Central Research Institute, Kasauli, up to 1943. The Public Health Commissioner with the Government of India, however, informed this Government in September 1943, that the Government of Bombay should take up the preparation of such reagents, as the Central Research Institute, Kasauli, would not be in a position to meet thereafter the demand of the provinces in South India. It was thus necessary to make suitable arrangements to meet the deficiency, and Government sanctioned a scheme for the preparation of diagnostic reagents at the Haffkine Institute, Bombay. The scheme was first sanctioned in 1944-45 on a temporary basis, and it has since been continued from year to year. This temporary department of the Haffkine Institute has been supplying high Titresera, blood grouping sera, A and B, J. S. B. Stain (rapid Malaria Stain) and agglutinable suspensions to various hospitals, laboratories and private practitioners who indent on the Institute. The sale of these products since the start of the scheme has been steadily rising and the new section has proved itself self-supporting during the last two years. Government now proposes to make this section permanent with effect from 1st March 1948. The statement below shows the staff and expenditure which will be incurred during the next year on this account.

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

Designation of appointment and scale.	Expenditure for 1948-49.	Ultimate Annual recurrent Expenditure.
	Rs.	Rs.
One Assistant Bacteriologist—Rs. 220—10—360—20—440, with free quarters	2,940	3,600
One Laboratory Assistant—Rs. 50—5/2—90, with free quarters. ...	660	888
One Junior Clerk—Rs. 50—5/2—90	630	888
Two Laboratory Attendants at Rs. 27 per month, with free quarters ...	648	648
Temporary Additional pay—		
$3 \times 10 \times 12 = 360$ $2 \times 5 \times 12 = 120$ }	480	.....
Total pay of Officers and Establishment ...	5,358	6,024
Cost of living allowance—		
50×12	600	.....
Dearness allowance—		
$2 \times 35 \times 12 = 840$ $2 \times 25 \times 12 = 600$ }	1,440	.....
House rent allowance— in lieu of free quarters		
$2 \times 4 \times 12 =$	96	.....
Total ...	7,494	6,024

ITEM 58. Entertainment of additional staff of inferior servants in connection with introduction of eight hours working day in Government Hospitals in Bombay City.

Recurrent ...	... Rs.	3,12,728	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	3,12,728	Ultimate annual recurrent	... ,,	1,59,546

Remarks.—One of the grievances of the inferior servants of Government hospitals in Bombay City is that, owing to inadequacy of staff, they are required to work overtime and are denied the usual concessions, such as a day off every week, casual leave etc., which are enjoyed by other Government servants. Work at the hospitals suffers, as some of them invariably remain away on casual leave and sick leave. Government has therefore introduced eight hours working day in these hospitals and has sanctioned the necessary additional staff for the period ending February 1948. It is necessary to sanction this staff permanently. The details of the number of posts created at the various hospitals and their rates of pay will be found in the attached statement. The proposal involves a recurring expenditure of Rs. 3,12,728 during 1948-49 as shown below :—

38, Medical.

	Rs.
B-1-Presidency Hospitals and Dispensaries—	
B-1-(*a*) J. J. Group of Hospitals, Bombay—	
B-1-(*a*) (2) Pay of Establishment—	
Inferior Establishment	84,168
B-1-(*a*) (3) Allowances, Honoraria, etc.—	
House rent and other allowances	81,084
B-1-(*a*) (4) Contingencies—	
Washing and Uniform allowances	5,284
Total—J. J. Group of Hospitals ...	1,70,536

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

	Rs.
B-1-(*d*) St. George's Hospital, Bombay—	
B-1-(*d*) (2) Pay of Establishment—	
Inferior Establishment	22,452
B-1-(*d*) (3) Allowances, Honoraria, etc.—	
House rent and other allowances	20,880
B-1-(*d*) (4) Contingencies—	
Washing and Uniform allowances	1,338
Total—St. George's Hospital ...	44,670
B-1-(*e*) G. T. Hospital, Bombay—	
B-1-(*e*) (2) Pay of Establishment—	
Inferior Establishment	21,120
B-1-(*e*) (3) Allowances, Honoraria, etc.—	
House rent and other allowances	19,956
B-1-(*e*) (4) Contingencies—	
Washing and Uniform allowances	1,319
Total—G. T. Hospital ...	42,395
B-1-(*f*) Cama and Albless Hospitals, Bombay—	
B-1-(*f*) (2) Pay of Establishment—	
Inferior Establishment	8,460
B-1-(*f*) (3) Allowances, Honoraria, etc.—	
House rent and other allowances	8,004
B-1-(*f*) (4) Contingencies—	
Washing and Uniform allowances	529
Total—Cama and Albless Hospitals ...	16,993
B-1-(*h*) M. A Podar Hospital, Worli, Bombay—	
B-1-(*h*) (2) Pay of Establishment—	
Inferior Establishment	6,768
B-1-(*h*) (3) Allowances, Honoraria, etc.—	
House rent and other allowances	6,612
B-1-(*h*) (4) Contingencies—	
Washing and Uniform allowances	407
Total—M. A. Podar Hospital ...	13,787
D-1-Medical Colleges—	
D-1-B Rambilas Anandilal Podar College, Worli, Bombay—	
D-1-B (2) Pay of Establishment—	
Inferior Establishment	360
B-1-B (3) Allowances, Honoraria, etc.—	
House rent and other allowances	348
B-1-B (4) Contingencies—	
Washing and Uniform allowances	26
Total—Rambilas Anandilal Podar College ...	734

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

29, Police.

	Rs.
A-7-Hospital Charges—	
A-7 (2) Pay of Establishment—	
Inferior Establishment	11,736
A-7 (3) Allowances, Honoraria, etc.—	
House rent and other allowances	11,136
A-7 (4) Contingencies—	
Washing and Uniform allowances	741
Total—Hospital Charges ...	23,613
Grand Total ...	3,12,728

Statement showing the additional staff sanctioned at Government Hospitals in Bombay.

J. J. Group of Hospitals, Bombay.

Designation.	No. of posts.	Scales of pay. Rs. per mensem.
Laboratory Servants	4	23
Theatre Assistants	2	35—1—50
Dressers	2	30—1—34
Jamadar	1	31
Dispensary Servants	4	23
Stretcher bearers	2	22
Cooks	2	27
Cooks	2	25
Cook	1	23
Ward Servants	20	28
Ward Servants	20	26
Ward Servants	10	25
Ward Servants	35	24
Ward Servants	16	22
X-Ray Servants	5	22
Post-mortem Servants	4	22
Sweepers	30	27
Sweepers	48	25
Store boys	3	23
Coolies	3	23
Hamal	1	23
Watchmen	3	25
Watchmen	6	23
Malis	2	27
Mali	1	25
Barber	1	26
Barber	1	25
Barber	1	24
Ambulance Cleaner...	1	23
Boy Sweeper	1	9
Telephone boy	1	23
Total ...	233	

38, *MEDICAL*—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

St. George's Hospital, Bombay.

Designation.	No. of posts.	Scales of pay. Rs.
Laboratory Assistants	2	35—5/2—50
Dresser	1	35—5/2—50
Peons	3	25
Ward servants	5	28
Ward servants	5	26
Sweepers	5	27
Sweepers	10	25
Female Sweepers	2	27
Female Sweepers	2	25
Ayah	5	28
Ayah	10	26
Hamals	9	23
Mali	1	25
Total ...	60	

Police Hospital and Subsidiary Police Hospital, Naigaum.

Dresser	1	30—1—34
Peon (Subsidiary Police Hospital)	1	23
Dispensary servants (1 for Subsidiary Police Hospital and 1 for Police Hospital)	2	25
Ward Servants (4 for Sub-Police Hospital and 8 for Police Hospital) ...	12	25
Sweepers (3 for Sub-Police Hospital and 12 for Police Hospital) ...	15	26
Te'ephone boy	1	25
Total ...	32	

G. T. Hospital, Bombay.

Theatre Assistant	1	35—1—50
Dressers	2	30—1—34
Cooks	2	25
Ward Servants	17	24
Sweepers	22	25
Theatre Attendants	2	28
Assistant Mukadam	1	29
Ayahs	5	26
Watchman	1	25
Driver	1	50
Liftman	1	27—1—32
Mali	1	25
Barber	1	25
Total ...	57	

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38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

Cama and Albless Hospitals, Bombay.

Designation.	No. of posts.	Scales of pay.
		Rs.
Peon	1	25
Cooks	2	28
Cook	1	23
Cook mate	1	25
Ward Servants	2	24
Sweepers	6	25
Ayahs	6	20
Store boy	1	24
Tailor	1	31
Hamals	2	25
Total ...	23	

M. A. Podar Hospital, Bombay.

Dresser	1	30—1—34
Mukadam (Nayak)	1	27
Cook	1	23
Ward Servants	6	24
Sweepers	5	25
Watchmen	3	23
Mali	1	25
Dhobi	1	26
Total ...	19	

R. A. Podar Medical College (Ayurvedic), Bombay.

Watchman	1	25
Total ...	1	

ITEM 59. Appointment of Specialists in Anæsthesia and Psychiatry at certain Hospitals.

Recurrent ...	Rs. 22,880	Non-recurrent ...	Rs. 13,640
Total ...	,, 36,520	Ultimate annual recurrent ...	,, 19,500

Remarks.—Experience has shown that the giving and teaching of Anæsthetics at Government Civil Hospitals is badly neglected and in spite of the great advances made in Anæsthesia in the recent years in other countries the Civil Hospitals in this Province are woefully behind times. The same state of affairs exists in Government Mental Hospitals with regard to treatment by modern psychiatric methods. To remedy these defects, it is proposed to utilise at the Government Hospitals mentioned below the services of ex-service doctors who worked in the Army either as Graded or Recognised specialists in Anæsthesia or in Psychiatry on full-time basis before they lose touch with their specialities. The following posts are proposed to be created for this purpose :—

Designation of the post.	Institution to which the post is attached.	Terms of appointment.
Anæsthetist ...	Sassoon Hospitals, Poona ...	(i) Rs. 200—40/3—240—E.B.—40/3—320—E.B.—40/3—400 plus cost of living allowance (Revised B. M. S. Class II scale that may be sanctioned by Government as general revision will be made applicable when orders sanctioning that scale are issued). (ii) The posts of Anæsthetists will be temporary for period of three years in the first instance. The posts of Psychiatrist will be on a permanent basis.
Do. ...	Civil Hospital, Belgaum ...	
Do. ...	Civil Hospital, Ahmedabad ...	
Psychiatrist ...	N. M. Mental Hospital, Thana ...	
Do. ...	Mental Hospital, Ahmedabad ...	
Do. ...	Mental Hospital, Dharwar ...	
Do. ...	Mental Hospital, Ratnagiri ...	
Additional Psychiatrist ...	C. M. Hospital, Yeravda ...	

The Specialists in Anæsthesia will be entrusted with the work of training one or two doctors from each of the Government Hospitals in the Province, in modern methods of Anæsthesia. The incumbents of the posts of psychiatrists will be allowed private practice as a special case. The domicile condition will be relaxed in the case of Anæsthetists as well as Psychiatrists if competent persons with domicile in this Province are not available. The Sassoon Hospitals, Poona, will require additional Anæsthesia equipment of about Rs. 3,640 while the Civil Hospitals, Belgaum and Ahmedabad, will each require additional Anæsthesia equipment costing about Rs. 5,000. The total recurrent expenditure for 1948-49 will be Rs. 22,880.

38, *MEDICAL*—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 60. Making permanent the establishment for anti-Plague and anti-Cholera Vaccine at the Haffkine Institute.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	45,714

Remarks.—In 1946, Government sanctioned certain temporary staff at the Haffkine Institute, Bombay, in order to enable it to cope with the increased demand for anti-plague and anti-cholera vaccines. This staff was continued for a further period of one year in 1947. Until 1944, the maximum production capacity of the Vaccine Department was about 8 million cubic centimeters per annum. The demands for vaccines for the last three years have, however, exceeded 15 million cubic centimeters as shown below :—

Year.	Plague. c.cs.	Cholera. c.cs.	Total. c.cs.
1944	6,619,337	4,431,564	11,550,901
1945	16,244,416	8,470,328	24,714,744
1946	14,872,005	6,687,200	21,559,205
1947 (up to September end)	19,461,000	5,565,850	25,026,850

It will be seen from the above figures that the demand for anti-plague and anti-cholera vaccines is on the increase. It is therefore proposed to continue on a permanent basis the temporary staff sanctioned in 1946.

The following statement gives the details of the staff and the expenditure involved :—

Designation of appointment and scale of pay.	Ultimate annual recurrent expenditure. Rs.
One Junior Bacteriologist (B.M.S. Class II) on Rs. 200—40/3—400 (probation on Rs. 150 per month for the 1st year and Rs. 180 for the 2nd year), *plus* special pay of Rs. 75 per month, *plus* compensatory allowance of Rs. 50 per month for loss of private practice *plus* Bombay Compensatory Allowance as admissible under the rules ...	5,490
Two technicians (120—6—240). Probation on Rs. 90 per month, for 3 years	4,416
Three Senior Laboratory Assistants on Rs. 95—5—140, *plus* free quarters	4,716
Six Laboratory Assistants on Rs. 50—5/2—90 with free quarters	5,328
Two Senior Clerks on Rs. 95—5—140	3,144
Four Junior Clerks on Rs. 50—5/2—90	3,552
Fifty Laboratory Attendants on Rs. 27 per month fixed, with free quarters ...	16,200
Two Carpenters on Rs. 50—5/2—70 with free quarters	1,560
One Waterman on Rs. 29 per month fixed, with free quarters	348
	44,754
Allowance, Honorarium, etc., to Officers	960
Total ...	45,714

ITEM 61. Training of dressers.

Recurrent	...	... Rs.	1,800	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	1,800	Ultimate annual recurrent		... ,,	37,788

Remarks.—The proposal to place the training of dressers in this Province on a proper basis has been under consideration for some time. The question was referred to the State Medical Faculty, Bombay, and the Governing Body of the Faculty has furnished the necessary rules and regulations in the matter. Candidates who have studied up to the Matriculation Standard will be admitted to this course. The duration of the course will be six months and the following institutions will be recognised by the State Medical Faculty for the course of training :—

(1) The Grant Medical College, Bombay.

(2) The B. J. Medical College, Poona.

(3) The B. J. Medical College, Ahmedabad.

(4) The Topiwalla Medical College, Bombay.

The officers in the Government Medical Colleges who will be entrusted with the training of these candidates will be granted a remuneration of Rs. 100 per mensem for each subject for each course of six months.

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

It is proposed that the scale of pay for dressers who have undergone the prescribed course of training and have passed the examination should be fixed at Rs. 30—5/2—60. The requirements of the various Government Medical institutions in respect of trained dressers have been ascertained. The number of existing posts of dressers and those proposed by the Medical Officers comes to 68. The ultimate approximate additional expenditure in introducing the proposed scale of pay for trained dressers is Rs. 3,149 per mensem on average basis.

The proposal to introduce a training course of dressers at three Government Institutions involves an expenditure of Rs. 1,800 per annum leading to an ultimate additional expenditure of Rs. 3,149 per mensem on account of the increased scale of pay of dressers if the training is continued beyond 1 year. The provision required during the year 1948-49 is Rs. 1,800.

The classification of the expenditure is as under :—

	Rs.
38-Medical.	
D-Medical Colleges and Schools	
D-1-Medical College	
A—Grant Medical College.	
D-1-A (3) Allowances, Honoraria, etc.—	
Honorarium	600
D-2-Medical Schools.	
D-2-A (3) Allowances, Honoraria, etc.—	
Honorarium	1,200

ITEM 62. Establishment of Clinical Units at the G. T. Hospital, Bombay.

Recurrent	...	...Rs.	5,700	Non-recurrent	...	...Rs.	*Nil.*
Total	...	... ,,	5,700	Ultimate annual recurrent		... ,,	4,860

Remarks.—In order to improve the teaching of students of the Grant Medical College by providing extra clinical material, additional clinical units—one Surgical and one T. B.—were established at the G. T. Hospital, Bombay, on the same basis as at the J. J. Hospital (Grant Medical College). Even with the establishment of additional colleges in Bombay, Poona and Ahmedabad, the rush for admission to the medical course at the Grant Medical College has not abated but is increasing. The need for extra clinical material has, therefore, been keenly felt.

2. The additional clinical units (1 Surgical and 1 T. B.) together with one post of Honorary Physician, G. T. Hospital and Teacher of Clinical Medicine, Grant Medical College, have been sanctioned on a temporary basis for a period of one year only from 1st March 1947. It is necessary to make the Surgical Unit and the post of Honorary Physician and Teacher of Clinical Medicine, Grant Medical College, permanent with effect from 1st March 1948 in the interests of the clinical instruction of the students of the College.

3. It is necessary also to continue the T. B. Unit on a permanent basis and the posts of Honorary Physician and Honorary Assistant Physician for this Unit will be without any teaching duties and honorarium. The House Physician attached to the Unit will however, draw pay at Rs. 50 per mensem, *plus* travelling, *plus* dearness allowance. His appointment will be subject to the terms on which such appointments are usually made.

4. The Surgical Unit consists of the following staff :—

(*a*) One Honorary Surgeon, G. T. Hospital and Teacher of Clinical Surgery, Grant Medical College, on an honorarium of Rs. 100 per mensem.

(*b*) One Honorary Assistant Surgeon and Tutor, Grant Medical College, on an honorarium of Rs. 85 per mensem.

(*c*) One House Surgeon on Rs. 50 per mensem *plus* travelling allowance *plus* dearness allowance.

An honorarium of Rs. 100 per mensem is attached to the post of additional Honorary Physician, G. T. Hospital, and Teacher of Clinical Medicine, Grant Medical College, Bombay.

Cama and Albless Hospitals, Bombay.

ITEM 63. Opening of additional 8 beds at the—

Recurrent	...	...Rs.	5,940	Non-recurrent	...	...Rs.	5,500
Total	...	... ,,	11,440	Ultimate annual recurrent		... ,,	5,028

Remarks.—The present surgical wards of the Cama and Albless Hospitals are generally over-crowded by Gynæcological cases and there is no room for general surgical cases. This is a distinct disadvantage to patients seeking special treatment by Lady Doctors. The Honorary Surgeon does not get sufficient scope for her work for want of an adequate number of beds at her disposal and the training of nurses in nursing of general surgical cases is handicapped for want of material. Government has accepted a donation of Rs. 1 lakh generously offered by

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

Mr. M. G. Desai for the construction of an Administrative Block and the new Operation Theatre. After the Administrative Block and the new Operation Theatre are constructed the present Operation Theatre would be available for the opening of additional beds. It is, therefore, proposed to open 6 additional beds in the present Operation Theatre and 2 in the ante-theatre the latter being used as a private ward. There has been a constant demand for private ward accommodation and this, in addition to relieving Government of some of the recurring expenditure, will be a great boon to the middle class population. It is anticipated that the income accruing from these two beds will meet the expenditure on them. The proposal involves a recurring and non-recurring expenditure of Rs. 5,940 and Rs. 5,500 respectively, the classification of which is shown below :—

B-1 Presidency Hospitals and Dispensaries—

		Rs.
B-1 (*f*) (2) Pay of Establishment—		
Superior Establishment		384
Inferior Establishment		708
B-1 (*f*) (3) Allowances, Honoraria, etc.,—		
Messing Allowance		1,200
Dearness Allowance		792
Uniform Allowance		100
House rent allowance		96
B-1 (*f*) (4) Contingencies		2,660
	Total ...	5,940
Non-recurring—		
Linen and bedding, etc.		5,500

The details of the staff are given in the accompanying statement.

Statement of Recurring and Non-recurring expenditure in connection with the increase in the sanctioned number of beds, at the Cama and Albless Hospitals, Bombay.

Non-recurring Expenditure.

		Rs.
Linen and bedding		2,000
Deadstock, furniture, etc.		3,500
	Total ...	5,500

Recurring Expenditure.

Staff.

2 Probationers (on the basis of 1 nurse to 4 beds) :—

	Rs.
Messing charges at Rs. 50 each per mensem, i.e. (Rs. 50 × 2 × 12=Rs. 1,200) ...	1,200
Stipends to the above at the average rate of Rs. 16 per mensem each, i.e., Rs. 16 × 2 × 12=Rs. 384 *plus* dearness allowance at Rs. 8 per mensem each ...	576
Uniforms to the above at Rs. 50 each per annum, i.e., Rs. 50 × 2= Rs. 100 ...	100
1 Ward boy at Rs. 24 per mensem (in addition to the dearness allowance of Rs. 25 per mensem, t. a. p. of Rs. 5 per mensem, House rent at Rs. 4 per mensem is included, as there will be no provision for quarters for him)	696
1 Sweeper woman at Rs. 25 per mensem, Dearness allowance Rs. 25 per mensem, t. a. p. Rs. 5 per mensem and h. r. a. Rs. 4 per mensem	708
Total pay for staff ...	3,280

Contingencies.

	Rs.
Washing charges	360
Diets to patients	400
Medicines and instruments	400
Rates and Taxes	250
Clothing to servants	50
Clothing to patients	400
Gas, Electricity, Repairs, Petty Supplies, etc.	800
Total Contingencies ...	2,660
Total Recurring Expenditure ...	5,940

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 64. Continuance of appointments of Bombay Medical Service and Subordinate Medical Service Officers at the Central Mental Hospital, Yeravda, on a permanent basis.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	7,056

Remarks.—Owing to an increase in the number of patients at the Central Mental Hospital, Yeravda, Government sanctioned in 1939 the entertainment of two Subordinate Medical Service Officers as a temporary measure. For the same reason a post of a Bombay Medical Service Class II Officer was sanctioned in 1942. As the number of patients at the Hospital was increasing, these posts were continued from time to time and were last continued for a period of 3 years in 1944. The number of patients in the Hospital is in excess of the sanctioned accommodation of 1,227. The daily average number of patients in the Hospital during the years 1944, 1945 and 1946 was 1,247, 1,363, and 1,422 respectively, the actual number in the hospital on 1st July 1947 being 1,575. As the number of patients at the hospital is not likely to decrease, it is proposed to make the two posts of Subordinate Medical Service Officers and one post of Bombay Medical Service Class II Officer permanent with effect from 1st March 1948 and 23rd April 1948, respectively.

The proposal involves an ultimate annual recurring expenditure of Rs. 7,056 per annum as shown below :—

Designation of the Post.	*Annual recurrent Expenditure.*
	Rs.
B. M. S. Class II Officer—	
Pay	3,600
Special pay at Rs. 25 per mensem	300
2 *S. M. S. Officers*—	
Pay	2,556
Special pay at Rs. 25 per mensem	600
	7,056

ITEM 65. Conversion of Single Women's Hostel of Pechey Phipson Sanatorium, Nasik Road, into Convalescent Home.

Recurrent	...	... Rs.	10,438	Non-recurrent	...	... Rs.	1,200
Total	...	... ,,	11,638	Ultimate annual recurrent		... ,,	9,378

Remarks.—In the absence of a properly organised Convalescent Home for Women, it has been found increasingly difficult to arrange for a change out of town for many a case convalescing after a major operation or prolonged illness. If such a patient requires to go away for a change of climate the family is required to go with the patient to some sanatorium, where arrangements have to be made for catering, cooking, washing, etc. Often amongst the low income groups such a thing is not possible and the patient has to be discharged from the hospital not completely recovered or has to be kept in for a longer time thus occupying a bed which is urgently needed for others. In view of these difficulties, it is desirable to have a Convalescent Home run on proper lines which will help a patient to return home completely recovered in as short a time as possible and which will also relieve to a certain extent the pressure on the Hospitals. At the instance of the Medical Officer in charge the Cama and Albless Hospitals, Bombay, the authorities of the Pechey Phipson Sanatorium for Women and Children at Nasik Road have agreed to place the Single Women's Hostel at the disposal of the Medical Department on certain conditions for being converted into a Convalescent Home for Women. The proposal involves a recurring and non-recurring expenditure of Rs. 10,438 per annum and Rs. 1,200 respectively as shown in the accompanying statement. There is expected to be an income of Rs. 3,600 per annum on account of paying patients.

Statement showing the recurring and non-recurring expenditure involved in the conversion of Single Women's Hostel into Convalescent Home.

Recurring.	Rs. Annual cost.
Rent of the Hostel at Rs. 60 per mensem	720
Sundries	1,000
Repairs and Replacement	200
1 Matron (Retrenched Nurse) Pay at Rs. 100 per mensem	1,200

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

Recurring—contd.

	Rs.
Board at Rs. 50 per mensem	600
Uniform at Rs. 72 per annum	72
Washing Allowance at Rs. 4 per mensem	48
Temporary Additional pay at Rs. 10 per mensem	120
Dearness Allowance at 1/3rd of Rs. 40 per mensem	160
1 Cook at Rs. 20 per mensem	240
Temporary Additional pay at Rs. 5 per mensem	60
Dearness Allowance at Rs. 25 per mensem	300
1 Ayah at Rs. 15 per mensem	180
Temporary Additional Pay at Rs. 5 per mensem	60
Dearness allowance at Rs. 25 per mensem	300
Uniform allowance at Rs. 17 per annum each	34
Washing allowance at Rs. 0–12–0 per mensem each	18
1 Sweeper at Rs. 15 per mensem	180
Dearness allowance at Rs. 25 per mensem	300
Temporary Additional Pay at Rs. 5 per mensem	60
Uniform Allowance at Rs. 17 per annum	17
Washing allowance at Rs. 0–12–0 per mensem	9
Travelling expenses for two patients and two escorts at Rs. 5 each (Railway Fare) $4 \times 5 \times 18 = 360$	360
Boarding charges at Rs. 50 per mensem for seven patients $7 \times 50 \times 12 = 4,200$	4,200
	10,438

Non-recurring.

Linen and Bedding	1,200

ITEM 66. Additional Nursing Staff for Civil Hospital, Ahmedabad.

Recurrent ...	... Rs.	16,408	Non-recurrent ...	... Rs.	*Nil*
Total ...	... ,,	16,408	Ultimate annual recurrent	... ,,	*Nil*

Remarks.—The Civil Hospital, Ahmedabad, has 300 beds at present and it is proposed to extend it further to accommodate 600 beds. It is essential to maintain a good nursing staff at this hospital in the interest of the patients as well as the teaching of nurses and the students of the B. J. Medical College, Ahmedabad. As the existing staff is insufficient to meet the needs of the hospital it is proposed to sanction additional nursing staff shown in paragraph 2 below.

2. The nursing staff of the hospital at present consists of 1 Matron and 20 nurses on different scales of pay. There is thus not a single appointment of a responsible assistant below the Matron. There are even no ward sisters. The hospital, being attached to a Medical College, is also a training centre for Nurses and the sanctioned number of student nurses is 75. It is therefore necessary to create the appointment of one Assistant Matron, one Sister-Tutor and eight Sisters on the following pays and allowances as these additional appointments are essential for the efficient working of the Hospital and the training school for nurses. It is proposed to sanction the posts for a period of one year in the first instance. The pay scales proposed below are provisional pending revision of the pay scales of the nursing staff at Government Hospitals :—

Designation.	No. of appointments.	Scales of pay.	Messing.	Allowances. Uniform.	Dhobi.
			Rs.	Rs.	Rs.
Assistant Matron ...	1	150—15—225	35 per mensem ... to	72 per annum ...	5 per mensem.
Sister Tutor	1	200—10—250, if certificated ... 150—10—200, if uncertificated	Do.	Do.	Do.
Sisters	8	60—5—110—10—150—15—195	Do. ...	2-4-0 per mensem.	2-14-0 per mensem.

38, MEDICAL—concld.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

The proposal involves an expenditure of Rs. 16,408 during 1948–49, as shown below :—

Name of post.	Pay.	Provision required during 1948–49.			
		Messing allowance.	Uniform allowance.	Dhobi allowance.	Dearness allowance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Matron (1)	1,800	420	72	60	160
Sister Tutor (1)	2,400	420	72	60	180
Sisters (8)	5,760	3,360	216	276	1,152
Total ...	9,960	4,200	360	396	1,492
Grand Total ...			16,408		

ITEM 67. Grants to Ayurvedic Teaching Institutions and Hospitals.

Recurrent ...	... Rs.	*Nil.*	Non- recurrent ...	... Rs.	2,00,000
Total ...	... ,,	2,00,000	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—A provision of Rs. 1 lakh has been made in the current year's budget for payment of special non-recurring grants to Ayurvedic Teaching Institutions which have been accorded permanent recognition by the Board of Indian Systems of Medicine. As there are only two institutions in this Province which have been permanently recognised by the Board, and as in the opinion of Government it is necessary that Institutions which have obtained only temporary recognition should also be assisted to obtain permanent recognition by payment of grants to enable them to construct new buildings and equip them properly, it is proposed to make a provision of Rs. 2 lakhs in the budget for 1948–49 for grants to Institutions teaching the Indian Systems of Medicine which have been recognised by the Board of Indian Systems of Medicine, either temporarily or permanently. The payment of grants from this provision will be subject to the condition that the Institutions concerned should spend at least an equivalent amount from their own funds for new buildings and equipment.

		Rs.
Grand Total—38, Medical ...	Recurrent ...	3,91,262
	Non-recurrent ...	2,20,340
	Total ...	6,11,602

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 68. Appointment of additional clerical staff in the offices of the District Health Officers.

Recurrent	...	... Rs.	28,500	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	28,500	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—The clerical work in the offices of the District Health Officers has increased greatly in view of the multifarious duties which these officers have to do both in regard to the implementation of the Post War Reconstruction Schemes and also the normal public health activities. In order to facilitate the smooth working of these offices and also to enable the preparation and submission of health reports regularly and punctually, Government sanctioned up to 29th February 1948, during the current year, the conversion of one of the two posts of Junior Clerks into a senior clerk's post in the scale of Rs. 80—5/2—95 and the creation of one additional post of Junior clerk in the scale of Rs. 40—5/2—80 in each district under the District Health Officers' Scheme. The need for these posts continues to exist and it is therefore proposed to continue these posts for a further period of 3 years. The following expenditure is proposed to be sanctioned for the year 1948-49 on account of the 19 Districts where the District Health Officers' Scheme has already been sanctioned.

Pay of Establishment—

	Rs.
19 Senior Clerks—pay Rs. 80 per mensem in the scale of Rs. 80—5/2—95 to be created in the place of 19 posts in the scale of Rs. 40—5/2—80.	
80 × 19 × 12	18,240
Deduct—19 Junior clerks in the scale of Rs. 40—5/2—80.	
40 × 19 × 12	— 9,120
Total ...	9,120
19 additional posts of Junior clerks in the scale of Rs. 40—5/2—80.	
40 × 19 × 12	9,120
	18,240
Interim Relief—	
10 × 19 × 12	2,280
Total pay of Establishment	20,520
Allowances and Honoraria—	
Dearness Allowance.	
19 at Rs. 35 per mensem.	
19 × 35 × 12	7,980
Deduct—19 posts at Rs. 25 per mensem.	
19 × 25 × 12 less	5,700
	2,280
19 posts at Rs. 25 per mensem.	
19 × 25 × 12	5,700
Total Allowances and Honoraria	7,980
Total recurrent cost for 1948-49	28,500

ITEM 69. Additional temporary establishment for the Office of the Public Health Engineer to Government.

Recurrent	...	... Rs.	9,300	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	9,300	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—The Public Health Engineer to Government has recommended that the additional temporary establishment as detailed in the margin is required for his Office in order to cope with the increase in work in his Office due to creation of new additional Divisions and Sub-Divisions under him. It is, therefore, proposed to sanction

Establishment.	Scale of Pay.
(i) Two Overseers	...70—5—110—E.B.—10—180—10—250
(ii) One Assistant Draftsman.	50—5/2—90.
(iii) One Tracer	... 25—2—55—3—70
(iv) Two Clerks	... 25—5/2—65.

39, PUBLIC HEALTH—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

the establishment on a temporary basis for a period from the 1st April 1948 to the 28th February 1949 in the first instance. The cost involved during the next year is Rs. 9,300 as detailed below :—

Item.	Amount.
(*b*) Pay of Establishment—	Rs.
Pay	5,800
Interim Relief	700
(*c*) Allowances—	
Dearness Allowance	2,800
Total ...	9,300

ITEM 70. Increase in the inferior staff in the offices of the District Health Officers.

Recurrent ...	... Rs.	9,449	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	9,449	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—Under the District Health Officers' Scheme 2 peons have been sanctioned for the office of each of the District Health Officers. The District Health Officer has to tour the whole district and one of the two peons travels with him. The other peon has to work in the office during office hours and to attend to delivery of stores etc. The peon has to go out of office frequently to the post office for sending telegrams and to other offices for delivering local tapal etc. and to the Treasury. During periods of epidemics the need for a peon in full-time attention at the office of the District Health Officer is essential for handling stores to be sent out to the field. In order to facilitate the smooth working of the office, it is now proposed to sanction an additional post of peon for each of the District Health Officers. The additional posts of peons, one for each District Health Officer, are proposed to be sanctioned for a period of 3 years in the first instance. The following budget provision will be required for the year 1948–49 on account of 19 additional peons for 19 districts where the District Health Officers scheme has already been sanctioned.

	Rs.
Pay of Establishment—	
17 peons at Rs. 15 per mensem each and 2 peons at Rs. 17 per mensem each.	
$15 \times 17 \times 11$	2,805
$17 \times 2 \times 11$	374
	3,179
Interim Relief—	
$5 \times 19 \times 11$	1,045
Total pay of establishment	4,224
Allowances and Honoraria—	
Dearness allowance—	
$25 \times 19 \times 11$	5,225
Total recurrent cost for 1948–49 ...	9,449

ITEM 71. Making permanent certain establishment of the Director of Public Health for the Government of Bombay.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	*Nil.*	Ultimate annual recurrent	... ,,	38,112

Remarks.—As Government was satisfied that the establishment in the office of the Director of Public Health for the Government of Bombay needed reorganisation and strengthening in order to cope with the increased work, clerical staff in the Director's office on the scales of pay given below, was sanctioned by Government from 10th July 1945 for a period of two years in place of the then existing clerical establishment in his office. This establishment has been continued for the period ending 29th February 1948. In view of the growing activities of the Public Health Department, the work in the office of the Director of Public Health has greatly increased. It is, therefore,

39, PUBLIC HEALTH—concld.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

proposed to continue the establishment given below on a permanent basis. The ultimate annual recurring expenditure on this account will be as follows :—

	Rs.
Pay of Establishment—	
4 Superintendents—Pay Rs. 180—10—260 (average pay Rs. 236). $236 \times 4 \times 12$.	11,328
Special pay at Rs. 40 per mensem to the Senior Superintendent. 40×12 ...	480
3 Clerks—pay Rs. 135—5—180 (average pay Rs. 165—3/4) $166 \times 3 \times 12$	5,976
5 Clerks—pay Rs. 95—5—125 (average pay 117) $117 \times 5 \times 12$	7,020
2 Clerks—pay Rs. 85—5/2—100 (average pay 96) $96 \times 2 \times 12$	2,304
3 Clerks—pay Rs. 80—5/2—95 (average pay Rs. 91) $91 \times 3 \times 12$	3,276
3 Clerks—pay Rs. 60—5/2—75 (average pay Rs. 71) $71 \times 3 \times 12$	2,556
5 Clerks—pay Rs. 25—5/2—55 with start at Rs. 30 per mensem for qualified clerk (average pay 46-2/3) $47 \times 5 \times 12$.	2,820
1 Stenographer—pay Rs. 100—5/2—135 (average pay Rs. 121) $121 \times 1 \times 12$ ...	1,452
Personal pay to 5 clerks in the grade of Rs. 25—5/2—55 at Rs. 15 per mensem $15 \times 5 \times 12$.	900
	38,112

ITEM 72. Making permanent the additional establishment for expediting compilation of vital statistics in offices of the Assistant Directors of Public Health in charge of Registration Districts.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	*Nil.*	Ultimate annual recurrent	... ,,	8,592

Remarks.—With a view to expediting compilation of vital statistics Government sanctioned six additional clerks (2 for each Assistant Director of Public Health) on Rs. 80 per mensem each in the grade of Rs. 80—5/2—95 and three additional clerks (one for each Assistant Director of Public Health) on Rs. 30 per mensem each in the scale of Rs. 25—5/2—55 in May 1945 for the period ending 31st March, 1946. This additional establishment has been continued since then for a period of one year each time up to 31st March. The present sanction to the posts expires on to 31st March, 1948. The proposal of the Director of Public Health to make the establishment permanent has been administratively approved by Government. The compilation work has also recently increased owing to additional columns having been added to the subheads of compilation and also more towns having been added for separate compilation. The compilation of age groups has also been split up into additional columns and separate compilation of still-births has been introduced. The statistical information if it is to be of any real value from the Public Health point of view, has to be carefully and quickly compiled and submitted to the office of the Director of Public Health. There is on the whole a considerable increase in the work in the offices of the three Assistant Directors of Public Health and there is no chance of the work decreasing. It is therefore proposed to sanction the posts of nine clerks mentioned above on a permanent basis. The ultimate annual recurring expenditure on this account will be as follows :—

	Rs.
Pay of Establishment—	
6 Clerks. Pay Rs 80—5/2—95 (average 91) $(91 \times 6 \times 12)$	6,552
3 Clerks. Pay Rs 25—5/2—55 (average $46\frac{2}{3}$) $\times 3 \times 12$)	1,680
Personal pay to clerks in the grade of Rs. 25—5/2—55 at Poona and Ahmedabad $15 \times 2 \times 12$.	360
	8,592

		Rs.
Grand Total—39, Public Health ...	Recurrent ...	47,249
	Non-recurrent ...	Nil
	Total ...	47,249

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 73. Making permanent 19 posts of District Agricultural Officers.

Recurrent	...	...	Rs. *Nil.*	Non-recurrent	...	...	Rs. *Nil.*
Total	...	...	,, *Nil.*	Ultimate annual recurrent	...	...	,, 73,872

Remarks.—In the reorganisation of the Agricultural Department, Government decided to put one officer in each district, who should be responsible to the Director of Agriculture for all work of the Agricultural Department in the district. Government accordingly appointed 19 District Agricultural Officers (one for each district except Thana and Bombay Suburban Districts which were given one between them). They were however continued in the same grade and [illegible] were created in the Bombay Agricultural Service Class II cadre in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 to accommodate the officers who were already officiating in the Bombay Agricultural Service Class II at the time of their appointment as District Agricultural Officers. The remaining seven posts were manned by non-gazetted officers, with the change in designation from Agricultural Officer to District Agricultural Officer. The District Agricultural Officers are responsible for all the Agricultural Department work in the district and it is proposed to bring the remaining seven posts to the Bombay Agricultural Service Class II cadre. The activities of the Agricultural Department have increased considerably and the District Agricultural Officers have a large staff of agricultural officers, agricultural assistants, kamgars, etc., under them. They are required to handle large funds in connection with the "Grow More Food" Campaign and Post-War Schemes as well as other departmental activities. They represent the Agricultural Department in the district and with the abolition of posts of Regional Deputy Directors of Agriculture they are directly responsible to the Director of Agriculture for the work of the Agricultural Department in the district. It is therefore essential to create 19 posts of District Agricultural Officers in the Bombay Agricultural Service Class II cadre on a permanent basis. A provision of Rs. 56,265 required for expenditure during the next year has been made in the budget estimates for the next year, under "40, Agriculture–C–Subordinate and expert staff".

ITEM 74. Construction of a new building for accommodating Wool Analysis Laboratory at the Sheep Breeding Farm, Poona.

Recurrent	...	...	Rs. *Nil.*	Non-recurrent	...	...	Rs. 60,896
Total	...	...	,, 60,896	Ultimate annual recurrent	...	...	,, *Nil.*

Remarks.—The main object of the Sheep Breeding Research Scheme, Poona, is to evolve new strains of sheep carrying superior wool from the present coloured hairy sheep of the Province. Since the inception of the scheme in 1938, considerable progress has been achieved in breeding new types which are being distributed in the rural areas. This research is mainly helped by the Wool Analysis Laboratory instituted in 1942, which evaluates the quality of wool of individual sheep and directs the breeding programme by indicating the results of breeding from generation to generation. Simultaneously, the extension work in the rural areas is helped by the Laboratory in laying out standards of selection of the Stud rams bred by the shepherds and thus this Laboratory is in a position to serve as a directive to the sheep improvement drive in the Province. Without this Laboratory and its further extension, it will not be possible to achieve substantial results in converting the present day hairy sheep to yield finer wools.

At present the laboratory is situated in the New Court Buildings, 4½ miles from the Sheep Breeding Farm, Poona. It is not possible to expand the scope of work at this place for want of room and considerable energy of the staff is taken up in moving to and fro from the farm. Besides this, Government have now decided to hand over to the Judicial Department the present part of Court Building occupied by the laboratory. Thus it is highly necessary that *immediate* steps should be taken for sanctioning funds for the construction of a new building for the Wool Analysis Laboratory at the Sheep Breeding Farm, Poona, where necessary land is available for the purpose. Necessary plans and estimates have been prepared by the Agricultural Engineer to Government.

The expenditure involved during the year 1948–49 will be Rs. 60,896 as detailed below:—

	Rs.	a.	p.
(*i*) Laboratory Building with a total area of 5,687 sq. ft. at the rate of Rs. 8 per square foot.	45,496	0	0
(*ii*) Tables, fittings, furniture sinks, etc.	3,400	0	0
(*iii*) Extension and installation of electricity	4,500	0	0
(*iv*) Water tank, pipe line, softening apparatus, etc.	7,500	0	0
Total ...	60,896	0	0

40, AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 75. Conversion of the posts of Sheep Breeding and Wool Assistant and Poultry Development Officer from class II to class I of the Bombay Agricultural Service.

Recurrent ...	... Rs.	660	Non-recurrent	... Rs.	*Nil.*
Total ...	... ,,	660	Ultimate annual recurrent ...	... ,,	6,672

Remarks.—The posts of Sheep Breeding and Wool Assistant and Poultry Development Officer are sanctioned in Class II of the Bombay Agricultural Service. The work under these officers has considerably increased and heavy programme of expansion is contemplated under Post-War Reconstruction Schemes. Government has recognised the importance of the work and has decided to have two separate sections, *viz.*, Sheep Breeding and Poultry Development under the Director of Animal Husbandry and Veterinary Science. It is, therefore, proposed that the present posts of Sheep Breeding and Wool Assistant and Poultry Development Officer in Class II should be converted into Class I, in view of the responsibilities falling on the incumbents of these posts, as Heads of independent Sections of Animal Husbandry Department and that the designation of Sheep Breeding and Wool Assistant should be changed to Sheep Development Officer. The extra expenditure involved during the year 1948–49 will be Rs. 660 as per details given below :—

	Rs.
B–Superintendence—	
Pay of Officers	240
F. 4–Other Schemes—	
Poultry Development Officer—	
Pay of Officers	420
Total ...	660

			Rs.
Grand Total—40, Agriculture ...	Recurrent ...	660	
	Non-recurrent ...	60,896	
	Total ...	61,556	

41, VETERINARY.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 76. Scheme for immunization of cattle against disease and consequent reduction in livestock mortality.

Recurrent ...	... Rs.	76,228	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	76,228	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—The scheme for immunization of cattle against disease and consequent reduction in livestock mortality was sanctioned in 1943–44 and will continue on a temporary basis to the end of 1947–48. During the period of War, the cattle population of the Bombay Province was appreciably depleted, partly owing to slaughter of a larger number of animals and partly by epizootic diseases. The shortage of cattle tells upon the agricultural operations and dairying which have greatly suffered and are suffering. It is not possible to increase the cattle population of draught and milch cattle by breeding only; it is necessary to protect what we have got. The Scheme is intended to reduce cattle mortality from diseases, by scientific, preventive and curative methods. The importance of this step cannot be over estimated and it is, therefore, proposed to continue the scheme for a further period of three years from the 1st April 1948. The expenditure involved is Rs. 76,228 in 1948–49, the details of which are as follows:—

	Rs.
Pay of Officers—	
1 Parasitologist in Bombay Veterinary Service, Class II	3,367
Pay of Establishment—	
1 Laboratory Assistant *cum* clerk on Rs. 25—5/2—55	360
1 Laboratory Attendant on Rs. 25 per mensem	300
32 Field Attendants on Rs. 14 per mensem	5,376
32 Stockmen in the scale of Rs. 35—5/2—60—4—100 including leave and pension contribution in respect of deputationists from District Local Board Service ...	17,315
Special pay to Veterinary Assistant Surgeons supervising Cattle Dipping Tanks ...	960
Interim relief	5,100
	29,411
Allowances, Honoraria, etc.—	
Travelling allowance	13,000
House rent and other allowances	1,428
Dearness allowance	20,122
Cost of living or Dearness allowance to gazetted officer	720
	35,270
Contingencies—	
8 Cattle Dipping Tanks—	
Attendants on Rs. 10 per mensem each	960
Dearness allowances	2,400
Interim Relief	480
Dipping fluid	2,000
Purchase of Instruments and drugs	500
Office expenses and Miscellaneous	1,600
Rents, Rates and Taxes	240
Total ...	76,228

ITEM 77. Proposal to start shoeing schools for farriers.

Recurrent ...	... Rs.	5,177	Non-recurrent ...	... Rs.	300
Total ...	... ,,	5,477	Ultimate annual recurrent	... ,,	5,357

41, VETERINARY—concld.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

Remarks.—To prevent the wear and tear of the hoofs of animals and ultimately to prevent exposure of the sensitive parts of hoofs of animals, the practice of shoeing animals is customary. In order to improve the low standard of knowledge of farriers and to give them training in the technique and theory of this profession, it is proposed to start one Farrier's School during the next year. It is proposed to impart training in shoeing both horses and cattle. The training course will be of four months' duration and 30 candidates will be trained at the Centre. It is proposed to start the school for a period of three years, in the first instance. The proposal involves a total expenditure of Rs. 5,477 during 1948–49 as shown below :—

	Rs.
Pay of Establishment—	
One farrier in the scale of pay of Rs. 80—5/2—100	960
Temporary additional pay	120
One servant on Rs. 16 per mensem	192
Temporary additional pay for one servant	60
Allowances, Honoraria, etc.—	
Dearness allowance	720
Contingencies—	
Other expenses	100
Service postage and telegram charges	25
Stipends to 30 candidates at Rs. 25 per candidate for 4 months	3,000
Purchase of tools at Rs. 300 per set (*non-recurrent*)	300
Total ...	5,477

			Rs.
Grand Total—41, Veterinary ...	Recurrent ...		81,405
	Non-recurrent ...		300
	Total ...		81,705

42, CO-OPERATION.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 78. Appointment of Assistant Registrar of Co-operative Societies for Kaira and Panch Mahals and the staff under him.

Recurrent	...	... Rs.	11,847	Non-recurrent	...	... Rs.	1,500
Total	...	... ,,	13,347	Ultimate annual recurrent	...	,,	*Nil.*

Remarks.—The Ahmedabad Division of the Co-operative Department, consisting of the Ahmedabad, Kaira and Panch Mahals districts, and having in all 918 societies, is found too heavy a charge to be managed by one Assistant Registrar of Co-operative Societies. It is, therefore, proposed to split up the Ahmedabad Division into two parts, viz. (1) Ahmedabad, with headquarters at Ahmedabad and (2) Kaira and Panch Mahals, with headquarters at Nadiad, and to place each part in charge of one Assistant Registrar. It is accordingly proposed to sanction a post of Assistant Registrar of Co-operative Societies for Kaira and Panch Mahals and the staff on the scales of pay detailed below for a period of one year, in the first instance, with effect from 1st April 1948. The proposal involves a total cost of Rs. 13,347 during the year 1948–49, as given below :—

	Rs.
(1) *Pay of Officer*—	
One Assistant Registrar of Co-operative Societies on Rs. 200 per mensem in the scale of Rs. 235—15—295—E.B.—15—400—E.B.—20—500	2,200
(2) *Pay of Establishment*—	
(*a*) One Head Clerk on Rs. 100 per mensem in the scale of Rs. 95—5—130 ...	1,100
(*b*) One Senior clerk on Rs. 60 per mensem in the grade of Rs. 60—5/2—75 ...	660
(*c*) Two clerks on Rs. 45 per mensem in the grade of Rs. 25—5/2—55	990
(*d*) Three peons on Rs. 14 per mensem	957
(3) *Allowances and Honoraria*—	
(*a*) Travelling Allowance for the Assistant Registrar at Rs. 160 per mensem ...	1,760
(*b*) Dearness allowance for the Assistant Registrar and his staff at Rs. 270 per mensem.	2,970
(4) *Contingencies*—	
(Non-contract)	
(*a*) Rent, rates and taxes at Rs. 50 per mensem	550
(*b*) Service postage at Rs. 50 per mensem	550
(*c*) Office expenditure and miscellaneous at Rs. 10 per mensem	110
(*d*) Office furniture (non-recurrent)	1,500
Total ...	13,347

ITEM 79. Scheme for grant of loans and subsidies to artisans and co-operative societies of artisans for purchase of tools and appliances and for working capital.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	25,000
Total	...	... ,,	25,000	Ultimate annual recurrent	...	,,	*Nil.*

Remarks.—Last year Government sanctioned for a period of one year in the first instance the scheme for grant of loans and subsidies to artisans and co-operative societies of artisans for purchase of tools and appliances and to serve as working capital and sanctioned an amount of Rs. 1,00,000 for the purpose. In view of the large number of industrial co-operative societies that are being organised under the post-war reconstruction programme, an expenditure of Rs. 1,25,000 is estimated to be incurred during the year 1948–49. An amount of Rs. 1,00,000 has been admitted for the next year on the basis of current year's budget estimates. As the amount of Rs. 1 lakh will not be sufficient for the next year, it is proposed to supplement this provision by Rs. 25,000 during 1948–49 only.

42, CO-OPERATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 80. Continuance of the establishment under the Joint Registrar for Industrial Co-operatives and Village Industries.

Recurrent	...	...	Rs.	91,890	Non-recurrent	...	... Rs. *Nil.*
Total	...	...	,,	91,890	Ultimate annual recurrent	...	... ,, *Nil.*

Remarks.—In 1946, Government sanctioned a post of Joint Registrar for Industrial Co-operatives and Village Industries in the co-operative department to organise and develop cottage industries on a co-operative basis and transferred the subject "Cottage Industries" from the Department of Industries to the Co-operative Department along with 20 posts of clerks with personnel and four posts of clerks without personnel. In view of the increased activities of the cottage industries section, several additional temporary posts of clerks were sanctioned from time to time. The sanctioned period of all the establishment including the establishment transferred from the industries department expires on 29th February 1948. It is now proposed to continue all the establishment for a further period of one year ending 28th February 1949 in the first instance. The cost for the next year is estimated at Rs. 91,890 as shown below :—

	Rs.	Rs.
Pay of Establishment—		
One office Superintendent in the scale of Rs. 180—10—270	2,280	
Five Head Clerks in the scale of Rs. 135—5—180	8,620	
One senior clerk in the scale of Rs. 95—5—130	1,275	
Five clerks in the scale of Rs. 95—5—140 (Bombay scale)	6,285	
Six clerks in the scale of Rs. 75—5/2—90	5,435	
Two stenographers in the scale of Rs. 75—5/2—90	1,810	
Five clerks in the scale of Rs. 50—5/2—90 (Bombay scale)	3,180	
Twenty-nine clerks in the scale of Rs. 25—5/2—55	15,625	
	44,510	44,510
Inferior Establishment—		
One Dafterband in the scale of Rs. 20—1—25	240	
One Naik on Rs. 19 per mensem	228	
Two Peons on Rs. 23 per mensem (in Bombay)	552	
Seventeen Peons on Rs. 17 per mensem	3,468	
	4,488	
	2	
	4,490	4,490
Interim relief		6,240
Total ...		55,240
Allowances, Honoraria, etc.—		
Travelling allowance (Ordinary)	6,000	
Dearness allowance	23,150	
		29,150
Contingencies—		
1. Service postage	4,000	
2. Office expenses	1,500	
3. Purchase and repairs	1,000	
4. Books and pencils	500	
5. Telephones	500	
	7,500	
		7,500
Total ...		91,890
		Rs.
Grand Total—42, Co-operation ... Recurrent ...		1,03,737
Grand Total—42, Co-operation ... Non-recurrent ...		26,500
Grand Total—42, Co-operation ... Total ...		1,30,237

43. INDUSTRIES.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 81. Additional establishment and expenditure for the Central Stores Purchase Organisation in the Department of Industries.

Recurrent ...	... Rs.	27,956	Non-recurrent ...	... Rs.	4,000
Total ...	... ,,	31,956	Ultimate annual recurrent	,,	.....

Remarks.—On the recommendation of the Committee for the purchase of Swadeshi goods appointed in 1937, Government established with effect from 1st June 1942, a Central Stores Purchase Organization attached to the Department of Industries as a single agency for making purchases in respect of all the requirements of Government Offices. Experience had, however, shown that there was considerable delay in the supply of various articles to the indenting offices through the Central Stores Purchase Organisation. The question was discussed at an interdepartmental conference in May 1947, as a result of which Government has issued orders in regard to minimising the delay and generally improving the working of the organisation. The number of indenting officers is however large and their requirements are not uniform. The organisation has to arrange for the purchase of varied types of articles and stores, which has increased the volume of its work. It has been found that the present establishment of the Organisation cannot keep pace with the increasing volume of work. In order to achieve promptness and efficiency in the work and to ensure timely delivery of the goods, it is essential to strengthen the organisation with additional clerical and menial establishment. With a view to exercise a proper check on certain important items and to ensure that the goods supplied are in confirmity with the specifications of the samples approved, an Inspectorial staff with requisite qualifications is also necessary. It is, therefore, proposed to sanction, additional establishment and expenditure mentioned below, for one year in the first instance:

Designation.	Scale.	Expenditure during 1948–49
	Rs.	Rs.
I. (*a*) *Pay of Establishment*—		
3 Inspectors	200—10—300—20—400—E.B.—25—500 *plus* C.A. @ Rs. 40 per mensem.	6,600
2 Assistants	135—5—180	2,970
2 Senior C'erks	95—5—140	2,090
5 Junior clerks	50—5/2—90	2,750
2 Typists	50—5/2—90	1,100
3 Peons	Rs. 23 per month each	759
		16,269
(*b*) Interim relief		1,705
		17,974
II. *Allowances, Honoraria, etc.*—		
Travelling allowance (fixed)		1,584
Travelling allowance (ordinary)		1,100
Dearness allowance		6,930
		9,614
III. *Contingencies*—		
Recurring.		
Office Miscellaneous expenditure ...		184
Service Postage etc.		184
Non-recurring.		
Furniture, etc.		4,000
		4,368
	Total ...	31,956

43, INDUSTRIES—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 82. Industrial Research Schemes.

Recurrent	...	... Rs.	25,000	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	25,000	Ultimate annual recurrent	...	... ,,	25,000

Remarks.—The Provincial Industrial Research Committee advises Government *inter alia* on applications for research grants and on proposals for financial assistance for the conduct of industrial research. The Committee was first appointed in January 1941 and was established on a permanent basis in August 1943. The research grants sanctioned with the advice of the Committee were being financed from the Special Development Fund since 1942–43 and during 1947–48 i.e. the sixth year from the ordinary revenues. Wide publicity is given to the grants sanctioned by Government for industrial research work, and it is expected that a good number of applications for such grants will be received. It is therefore proposed to make a provision of Rs. 25,000 annually for research grants as a permanent measure.

Grand Total—43, Industries	Recurrent	52,956
	Non-recurrent	9,000
	Total ...	61,956

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 83. Continuance of the temporary gazetted and non-gazetted staff in the Directorate of Labour Administration.

Recurrent ...	... Rs.	75,818	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	75,818	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—Certain temporary staff had been sanctioned from time to time for the Directorate of Labour Administration to cope with the increase in labour work. The sanction for the staff expires on the 29th February 1948. As there is no likelihood of any decrease in the work of the Directorate which is in fact increasing, it is proposed that the temporary staff mentioned below should be retained for a further period of one year from 1st March 1948.

The expenditure on account of the staff during the next year is estimated at Rs. 75,818 as follows :—

	Rs.
Pay of Officers.—	
1 Deputy Director of Labour on Rs. 400—25—800 plus special pay Rs. 75 per mensem	5,700
Pay of Establishment.—	
2 Statistical Superintendents on Rs. 150—10—200—15—350	4,469
10 Senior Clerks on Rs. 100—5—120—10—200	12,773
22 Junior Clerks on Rs. 50—5/2—90	13,382
5 Typists on Rs. 50—5/2—90	3,072
1 Stenographer on Rs. 150—5—250	1,927
1 Stenotypist on Rs. 80—5/2—125	960
1 Telephone Operator on Rs. 50—5/2—90	643
9 Peons on Rs. 23	2,484
1 Senior Clerk at Ahmedabad on Rs. 60—5—125	720
Temporary additional pay	5,700
Total ...	51,830
Allowances and Honoraria, etc.—	
Cost of living allowance	996
Conveyance allowance at Rs. 96 per mensem	1,152
Dearness allowance	21,840
	23,988
Grand Total ...	75,818

ITEM 84. Continuance of temporary non-gazetted staff in the Directorate of Labour Information.

Recurrent ...	... Rs.	42,301	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	42,301	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—Certain temporary staff had been sanctioned from time to time for the Directorate of Labour Information to cope with the increase in work. The present sanction for the staff expires on 29th February 1948. As there is no likelihood of any decrease in the work of the directorate it is proposed that the temporary staff mentioned below should be retained for a further period of one year from 1st March 1948 in the first instance. The expenditure on account of the staff during the next year is estimated at Rs. 42,301 as follows :—

	Rs.
Pay of Establishment.—	
1 Statistical Superintendent on Rs. 150—10—200—15—350	1,855
1 Senior Clerk on Rs. 100—5—120—10—220	1,256
1 Price Inspector on Rs. 100—5—120—10—220	2,253
3 Senior Field Workers on Rs. 150—10—250	5,709
3 Field Workers on Rs. 150	5,400
1 Cashier on Rs. 50—5/2—90 *plus* Rs. 20 Duty Allowance	1,922
7 Junior Clerks on Rs. 50—5/2—90	4,418
1 Typist on Rs. 50—5/2—90	600
6 Peons on Rs. 23	1,656
1 Naik on Rs. 27	324
Temporary additional pay	2,580
Total ...	27,973
Allowances and Honoraria, etc.—	
Dearness allowance	10,800
Conveyance allowance to 6 Field Workers and one Price Inspector at Rs. 42 per mensem each	3,528
Total ...	14,328
Grand Total ...	42,301

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 85. Making permanent the Inspectorial, clerical and inferior staff of the Factories Department.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	*Nil.*	Ultimate annual recurrent		... ,,	42,445

Remarks.—The work under the Factories and the Payment of Wages Acts has been progressively increasing in this Province. The growth of industries and the increased use of the provisions of Section 5 of the Factories Act 1934 and also the maintenance of high standard of efficiency and attempts at improvement on it make for increased pressure of work. The Government of India also require the submission of the factory statistics by the stipulated period. The existing staff of the Factory Department having been found quite inadequate to cope with this increase in the work, Government had to sanction the following additional Staff up to the 31st March 1948 in the first instance. Government is convinced however that this temporary staff will be needed on permanent basis and it is therefore proposed that it should be made permanent with effect from 1st April 1948 :—

	Scale of pay.	Cost during 1948-49.	Average cost per year.
	Rs.	Rs.	Rs.
I *Pay of Officers*—			
Two Junior Inspectors of Factories ...	300—20—460	6,600	9,888
Two Inspectors of Notified Factories ...	170—10—250—E.B.—15—400	3,740	7,024
One Inspector under Payment of Wages Act	250—15—475	2,750	4,575
II *Pay of Establishment*—			
One Senior Clerk	135—5—180	1,485	1,989
One Typist	50—3—95	550	915
Two Typists	35—5/2—75	770	1,384
Two Statistical Clerks	60—5—125	1,320	2,402
Eight Junior Clerks	35—5/2—75	3,080	4,416
Six Peons	23 each	1,418	1,656
Two Peons	17 each	374	408
One Daftarband	30	330	360
Interim Relief	... ...	1,980	.....
	Total ...	24,397	35,017
III *Allowances, Honoraria, etc.*—			
Travelling allowance (fixed)	... ...	4,608	4,608
House rent and other allowances ...	... ...	2,820	2,820
Dearness allowance	... ...	7,808	.....
Cost of living allowance	... ...	3,705	.....
	Grand Total ...	43,338	42,445

MINISTER IN CHARGE—HONOURABLE MR. MORARJI DESAI.

ITEM 86. Starting of two new industries at the Yeravda Industrial School.

Recurrent	...	... Rs.	9,740	Non-recurrent	...	... Rs.	22,444
Total	...	... ,,	32,184	Ultimate annual recurrent		... ,,	8,880

Remarks.—The number of boys at the Industrial School has during the recent years increased from 230 to 400. The existing industries at the school are adequate to absorb only about 250 boys. It is therefore proposed to start two additional industries at the School, viz., (1) power-loom weaving industry and (2) tin-making industry. The starting of additional industries at the School is of pressing need, as otherwise a large number of inmates are not kept occupied in any of the industries. The total recurring expenditure for the power-loom weaving industry will be Rs. 5,940 and for the tin-making industry Rs. 3,800. As against this the income per annum from these two industries has been estimated to be Rs. 3,700. As regards non-recurring expenditure in the case of power-loom weaving industry, the entire cost on account of purchase of equipment is estimated at Rs. 24,250. Of this, it is proposed to purchase equipment to the extent of Rs. 12,250 only during the first year of the introduction of this industry.

The cost of this scheme for 1948-49 is as follows :—

Power-loom Weaving Industry.

Non-recurring—

Rs.	
12,250	For purchase of equipments.

Recurring—

1,020	Pay of Weaving Instructors in the scale of Rs. 60—3—105 (at Rs. 85).
420	Dearness allowance to the Instructor at Rs. 35 per mensem.
500	Contingencies.
4,000	Purchase of raw materials (yarn).
5,940	

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. MORARJI R. DESAI.

Tin-making Industry.

Non-recurring—

Rs.	
9,869	Purchase of equipment.
325	Dead stock.
10,194	

Recurring—

1,020	Pay of tin-smith in the scale of Rs. 60—3—105 (at Rs. 85).
420	Dearness allowance to the tin-smith at Rs. 35 per mensem.
2,000	Raw material.
300	Tuition material for boys.
60	Work shop contingencies.
3,800	

It is proposed to sanction the scheme with effect from the 1st April 1948.

ITEM 87. Making permanent the seven posts of Probation Officers in the Juvenile Branch.

Recurrent ...	... Rs.	9,240	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	9,240	Ultimate annual recurrent ...	... ,,	14,686

Remarks.—In the Government Juvenile Branch cadre of Probation Officers, there are at present 25 permanent posts. The Probation Officers are deputed to the various District Probation and After-Care Associations to work under them. As the work under the Bombay Children Act develops, and the Probation of Offenders Act is extended to new areas, there is a need for more Probation Officers. Almost all the above twenty-five Probation Officers are already on deputation to the various Associations and there was demand for more Probation Officers from the Poona, Dharwar and Bombay Associations. In order to meet the requirements of these Associations and those of the new Associations which may be formed and to facilitate the extension of work under the Acts referred to above, the Chief Inspector of Certified Schools, Province of Bombay, proposed the creation of seven additional posts of Probation Officers and Government has sanctioned them till the end of 1947-48. As these posts are absolutely necessary, it is now proposed to make them permanent with effect from the 1st April 1948. The scale of pay of the post is Rs. 75—5—135—E.B.—15/2—180, which is subject to revision in the general revision of pay-scales.

MINISTER IN CHARGE— HONOURABLE MR. GULZARILAL NANDA.

ITEM 88. Making permanent all the full-time temporary posts in the Labour Welfare Department which were in existence in the year 1939.

Recurrent ...	... Rs.	14,376	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	14,376	Ultimate annual recurrent cost	... ,,	11,180

Remarks.—The Labour Welfare Department has started its activities since 1938 and several posts (full-time and part-time) have from time to time been created to supervise and conduct the activities of this Department. Almost all full-time staff attached to the Office and welfare centres in the Province is temporary and is being continued every year. Since the inception of this Department, there has been considerable expansion in the activities of this Department and further expansion will take place as and when various Post War Reconstruction Schemes dealing with Labour Welfare are put into effect. The post of Superintendent of the Government Industrial Training Workshop at Ahmedabad has been made permanent from 1st April 1941 and the following six posts of non-gazetted officers have been brought on a permanent footing from 1st April 1945.

1. Assistant Labour Welfare Officer, Bombay,
2. Labour Welfare Officers, one each at Ahmedabad and Sholapur and
3. Lady Welfare Workers, one each at Bombay, Ahmedabad and Sholapur.

In order to provide security of service to the staff and to increase the efficiency of the Department by reducing turnover it is necessary to put as much of the remaining staff (full-time) on a permanent footing as possible. It is

47. *MISCELLANEOUS DEPARTMENTS*—contd.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

therefore proposed that the following full-time temporary posts in this Department which were in existence in the year 1939 and which have been continued since then should be made permanent from 1st March 1948 :—

Designation.	No. of posts.	Existing scales of pay.	Revised scales 1948 (Post-War).
		Rs.	Rs.
Welfare Superintendents	2	75—5—115 ...	90—5—140
Cinematographer	1	75—5—115 ...	90—5—140
Visual Instructor	1	75—5—115 ...	90—5—140
Nursery School Teacher	1	50—3—74 ...	75—3—105
Typist Clerk	1	50—5/2—90 ...	75—5—140
Assistant Operators	3	40—3—64 ...	61—3—85
Accountant	1	100—5—160 ...	120—5—140—8—220
Peon	1	29 per mensem ...	35—1/2—40
Watchman for DeLisle Road Centre	1	23 per mensem ...	35—1/2—40
Ayah for Nursery School	1	25 per mensem ...	35—1/2—40
Ahmedabad.			
Peon	1	18 per mensem ...	30—1/2—40

The cost on account of the staff during the next year is Rs. 14,376 as shown below :—

	Rs.	Rs.
Pay of Establishment—		8,976
Accountant, Clerks, etc.	7,356	
Servants	1,620	
Total ...	8,976	
Allowances, Honoraria, etc.—		5,400
Dearness Allowance	5,400	
Total ... { Recurrent ...		14,376
Total ... { Non-recurrent ...		*Nil.*

ITEM 89. Continuance of the temporary staff in the Directorate of Labour Welfare (Labour Branch).

Recurrent ...	Rs.	21,900	Non-recurrent ...	Rs.	*Nil.*
Total	,,	21,900	Ultimate annual recurrent ...	,,	*Nil.*

Remarks.—Certain temporary staff was sanctioned for the Directorate of Labour Welfare (Labour Section) to cope up with the increase in work. The sanction for the staff expires on the 29th February 1948. As there is no likelihood of any decrease in the work of the Directorate it is proposed that the following temporary staff should be retained for a further period of one year in the first instance from the 1st March 1948. The expenditure on account of the staff during the next year is estimated at Rs. 21,900 as follows :—

	Rs.
Pay of Establishment—	
2 Superintendents on Rs. 150—10—200—15—350	3,600
1 Stenographer on Rs. 150—5—250	1,800
3 Senior Clerks on Rs. 100—5—120—10—170—E. B.—10—220	3,600
6 Junior Clerks on Rs. 50—5/2—90	3,600
2 Typists on Rs. 50—5/2—90	1,200
Temporary additional pay	1,680
Total ...	15,480
Allowances, Honoraria, etc.—	
Dearness Allowance	6,420
Grand Total ...	21,900

47. MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 90. Continuance of certain temporary posts in the Labour Welfare Department.

Recurrent	...	... Rs.	38,100	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	38,100	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—With a view to facilitating convenient administration of the affairs of the Labour Welfare Department in Bombay and also to securing uniformity of procedure and administrative routine, it is felt necessary that the present office in Bombay be bifurcated and should function as two units. The work relating to the centres and welfare activities in the City of Bombay has to be attended to by the Labour Welfare Officer, Bombay, who should have a separate office as in the mofussil. As the work of the Labour Welfare Department has expanded to a very considerable extent, it is necessary to organize a separate office for the Directorate of Labour Welfare in Bombay. Thus the Directorate of Labour Welfare in Bombay will be immediately responsible for the general administration of the Labour Welfare Department in Bombay, whilst the Labour Welfare Officers in the mofussil will be responsible for the Labour Welfare activities in their respective areas in the whole of the Province. With the all-round increase in the day-to-day activities in the field of labour welfare and the gradual implementation of the Post-War Reconstruction schemes for Labour Welfare, it has become imperative to strengthen the existing staff in this Department. Hence the additional staff mentioned below which has already been sanctioned up to 29th February 1948 is proposed to be continued for one year in the first instance from 1st March 1948 :—

	Cost during 194 -4/.
Pay of Establishment—	
I Directorate of Labour Welfare, Bombay—	Rs.
2 Superintendents on Rs. 120—5—140—6—200 (post-war revised scale) ...	2,880
3 Senior Clerks on Rs. 95—5—140	3,420
8 Junior Clerks on Rs. 50—5/2—90	4,800
1 Typist on Rs. 50—5/2—90	600
1 Naik on Rs. 27 per mensem	324
1 Peon on Rs. 23 per mensem	276
	12,300
II Office of the Labour Welfare Officer, Bombay—	
1 Head Clerk on Rs. 135—5—180	1,620
1 Senior Clerk on Rs. 95—5—140	1,140
3 Junior Clerks on Rs. 50—5/2—90	1,800
1 Typist on Rs. 50—5/2—90	600
2 Peons on Rs. 23 per mensem	552
	5,712
III Office of the Labour Welfare Officer, Ahmedabad—	
1 Head Clerk on Rs. 105—5/2—140	1,260
1 Senior Clerk on Rs. 60—5/2—75	720
1 Junior Clerk on Rs. 25—5/2—55	480*
*Inclusive of Rs. 15 per mensem personal pay admissible to clerks in Ahmedabad drawing pay in this scale.	
1 Typist-Clerk on Rs. 25—5/2—55	480*
1 Stores-Clerk on Rs. 25—5/2—55	480*
1 Peon on Rs. 23 per mensem	276
	3,696
IV Office of the Labour Welfare Officer, Sholapur—	
1 Head Clerk on Rs. 80—5/2—95	960
2 Junior Clerks on Rs. 25—5/2—55	600
1 Peon on Rs. 23 per mensem	276
	1,836
V Office of the Labour Welfare Officer, Jalgaon—	
1 Senior Clerk on Rs. 60—5/2—75	720
1 Clerk-Typist on Rs. 25—5/2—50	300
	1,020
VI Labour Welfare Office, Hubli—	
1 Junior Clerk on Rs. 25—5/2—55	300
1 Peon on Rs. 23 per mensem	276
	576
Total of Pay of Establishment ...	25,140
Allowances, Honoraria, etc.—	
Dearness allowance	12,960
Grand Total ...	38,100

47, *MISCELLANEOUS DEPARTMENTS*—concld.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 91. Continuance of temporary staff in the Directorate of Labour Information.

Recurrent ...	... Rs.	62,148	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	62,148	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—Certain temporary staff was sanctioned for the Directorate of Labour Information to cope with the increase in work. Proposals for continuance of the staff during 1948-49 have been made as a new item of expenditure separately. It has however been found that owing to reorganisation of the various offices under the Commissioner of Labour the additional staff is not found adequate and it became necessary to sanction the following further additional temporary staff during the current year for the Directorate of Labour Information. The sanction for this staff expires on the 29th February 1948 and it is necessary to continue the staff for one year from the 1st March 1948. The expenditure on account of the staff during the next year is estimated at Rs. 62,148 as follows :—

		Rs.
Pay of Officers—		
1 Deputy Director of Labour	400—25—800	5,700
Pay of Establishment—		
4 Superintendents	150—10—200—15—350 ...	7,200
1 Librarian	120—5—220	2,040
6 Senior Clerks	100—5—120—10—170—E.B.—10—220	7,200
12 Junior Clerks	50—5/2—90	7,200
4 Junior Field Workers	150	7,200
2 Typists	50—5/2—90	1,200
1 Stenographer	110—5—185	1,848
3 Peons	23	828
Temporary Additional Pay	... ...	3,780
	Total ...	44,196
Allowances, Honoraria, etc.—		
Cost of Living Allowance	... ...	996
Dearness Allowance	... ...	14,940
Conveyance Allowance to Field Workers Rs. 42 per mensem each	... ...	2,016
	Total ...	17,952
	Grand Total ...	62,148
Grand Total—47, Miscellaneous Departments ...	Recurrent ...	2,73,623
	Non-recurrent ...	22,444
	Total ...	2,96,067

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50. CIVIL WORKS.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 92. Additional temporary establishment for the Deccan Irrigation Circle.

Recurrent	...	... Rs.	13,700	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	13,700	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—As the existing establishment is inadequate to cope with the increased work, the Superintending Engineer, Deccan Irrigation Circle, has recommended that the following additional temporary establishment is required for his Circle.

Establishment.

	Scales of pay.
Office of the Superintending Engineer, Deccan Irrigation Circle—	Rs.
(*i*) One Clerk	90—5—115
(*ii*) One Clerk	70—5—95
Ahmednagar Division—	
(*i*) Four Clerks	25—5/2—65
(*ii*) One Record Keeper	25—5/2—65
Nira Canals Division—	
(*i*) One Assistant Store-keeper	25—5/2—65
(*ii*) One Store Khalasi	Sanctioned rate.
Poona Irrigation and Research Division—	
(*i*) One Peon	Sanctioned rate.

It is accordingly proposed to sanction the establishment on a temporary basis for the period from the 1st April 1948 to the 28th February 1949, in the first instance. The cost involved during the year 1948–49 is Rs. 13,700 as shown below :—

Item.	Amount.
	Rs.
(*b*) *Pay of Establishment*—	
Pay	7,500
Interim Relief	1,300
(*c*) *Allowances*—	
Dearness Allowance	4,900
Total ...	13,700

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 93. Annual contribution to the District Local Board, Kanara.

Recurrent	...	... Rs.	10,000	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	10,000	Ultimate annual recurrent		... ,,	*Nil.*

Remarks.—The Forest Department used to pay an annual contribution of Rs. 25,000 to the District Local Board, Kanara, as shown below :—

Rs.	
20,000	As contribution for repairing the District Local Board roads used by the Forest Department.
5,000	As contribution in lieu of free grant of timber for the construction of works.

As the above amount of Rs. 25,000 is found inadequate, it is proposed to pay an additional annual contribution of Rs. 10,000 by the Forest Department to the District Local Board, Kanara, for a period of *three* years in the first instance with effect from 1948–49. The total contribution of Rs. 35,000 will be paid to the District Local Board, Kanara, as indicated below :—

Rs.	
30,000	As a communication grant for repairing the District Local Board roads used by the Forest Department on the specific condition that the District Local Board should utilise the whole amount for the improvement of the roads.
5,000	In lieu of the free grant of timber for the construction of the works.

		Rs.
Grand Total—50, Civil Works ...	Recurrent ...	23,700
	Non-recurrent ...	.....
	Total ...	23,700

56, STATIONERY AND PRINTING.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 94. Continuance of the temporary establishment sanctioned at the Yeravda Prison Press, Poona.

Recurrent	...	...	Rs. 38,542	Non-recurrent	...	...	Rs. *Nil.*
Total	...	...	,, 38,542	Ultimate annual recurrent		...	,, *Nil.*

Remarks.—Certain additional establishment and a post of Assistant Manager were sanctioned at the Yeravda Prison Press in the year 1944 on account of heavy pressure of work at that Press. These posts have been continued up to 31st March 1948. The pressure of work at the Press has further increased. The increase in work is due to new offices created under different controls and on account of new schemes under the Post-War Reconstruction Programme, etc. The Yeravda Prison Press is also unable to supply literate prisoners, of the right type, for work at the Press. Moreover the Press is heavily in arrears. The Assistant Manager's services are therefore still required for supervision on account of the temporary increase in work and the staff. It is, therefore, proposed to continue the additional staff and post of the Assistant Manager for a further period of one year from 1st April 1948 in the first instance. The position will be reviewed at the end of that period. The proposal involves a recurrent expenditure of Rs. 38,542, as shown below :—

					Rs.
1.	Assistant Manager	200—10—300	... ...	...	2,760
2.	Three Clerks	55—5/2—75	... ...	...	2,040
3.	Clerk	25—5/2—55	... ...	...	360
4.	Five Drawers	25—3/2—40	... ...	...	1,572
5.	Assistant Binder	40—2—60	... ...	...	496
6.	Pressman	30—2—40	... ...	...	418
7.	Twenty-six piece work Compositors		... ...	...	12,000
					19,666
	Interim Relief *plus* Personal pay			... ...	4,320
	Dearness Allowance		... ...	...	14,556
				Total ...	38,542

ITEM 95. Continuance of temporary establishment sanctioned in the Stationery Office and the Government Book Depot.

Recurrent	...	...	Rs. 26,610	Non-recurrent	...	...	Rs. *Nil.*
Total	...	...	,, 26,610	Ultimate annual recurrent		...	,, *Nil.*

Remarks.—The work in the Stationery Office and the Government Book Depot has increased on account of the creation of a number of Government offices and consequent increase in the demands for supplies. As the permanent staff in the Stationery office and the Government Book Depot was unable to cope with the increasing volume of work, certain temporary posts had to be created from time to time since 1942 onwards. As the demand for supplies has not decreased, it is necessary to continue the temporary posts up to the end of the financial year 1948-49, in the first instance when the position will be reviewed again. The proposal involves a recurrent expenditure of Rs. 26,610 during the next year as shown below :—

		Rs.
12	Clerks in the scale of Rs. 50—5/2—90	7,385
1	Packer in the scale of Rs. 35—1—45	420
1	Packer in the scale of Rs. 30—1—40	379
1	Packer at Rs. 50 per mensem	600
5	Lascars in the scale of Rs. 30—1—40	1,857
1	Attender in the scale of Rs. 30—1—40	360
1	Assistant to Despatch clerk at Rs. 50 per mensem	600
1	Cycle Mechanic at Rs. 30 per mensem	360
1	Marker at Rs. 30 per mensem	360
1	Cooly at Rs. 30 per mensem	360
1	Cooly at Rs. 40 per mensem and Special pay at Rs. 5 per mensem	540
1	Assistant Store Keeper in the scale of Rs. 50—5/2—90	777
		13,998
	Interim Relief	2,580
	Dearness Allowance	10,032
	Total ...	26,610

56. STATIONERY AND PRINTING—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 96. Continuance of temporary staff sanctioned at the Government Central Press, Bombay.

Recurrent ...	... Rs.	38,866	Non-recurrent ...	... Rs.	*Nil.*
Total ...	... ,,	38,866	Ultimate annual recurrent	.... ,,	*Nil.*

Remarks.—The clerical and non-clerical work at the Government Central Press has increased considerably mainly due to the following causes :—

(1) Introduction of graded scales of pay for the entire technical establishment.

(2) Overtime payment to all classes of press employees including the piece and task workers, Lino Operators, peons and hamals.

(3) Increase in the number of work orders and also increase in printing work, due to the opening of a number of offices due to war.

(4) As the Bombay Legislature has started functioning once again, the volume of immediate work, e.g. Bills, Acts, Questions and Answers, and Debates, etc., has considerably increased.

2. For the reasons stated above additional staff had to be sanctioned from time to time on a temporary basis from 1942 and it is proposed to continue it up to the end of the financial year 1948–49 when the position will be reviewed again. The proposal involves a recurring expenditure of as Rs. 38,866, as shown below :—

		Rs.
(1) 2nd Assistant Manager	225—15—360 ...	2,730
(2) Correspondence Clerk	115—5—160 ...	1,400
(3) 2 Senior Assistants ...	95—5—140 ...	2,320
(4) Computor (Piece work)	95—5—140 ...	1,160
(5) Assistant to Accountant	50—5/2—90 ...	600
(6) 2 Junior Assistants	50—5/2—90 ...	1,200
(7) Assistant to Task Work Clerk	50—5/2—90 ...	600
(8) Assistant to Cashier	50—5/2—90 ...	600
(9) Assistant to Despatch Clerk	50—5/2—90 ...	600
(10) Time Keeper	50—5/2—90 ...	600
(11) Record Clerk	50—5/2—90 ...	600
(12) 6 Clerks	50—5/2—90 ...	3,953
(13) 2 Copy holders	45—3/2—60 ...	1,152
(14) Mechanic in charge of Mono Operating Machines	130—4—150 ...	1,672
(15) 2 Watch and Ward men on Rs. 30 per mensem		720
(16) 3 Counters on Rs. 35 per mensem		1,260
(17) Despatcher	50—5/2—75 ...	645
(18) Machineman	35—2—45 ...	434
(19) Fly Boy	22—2—32 ...	276
(20) Caster Attendant	40—5/2—45 ...	480
Interim Relief	... ...	3,290
Dearness Allowance	... ...	12,574
	Total ...	38,866

ITEM 97. Purchase of new 3 Kelley No. 2 Machines for Government Central Press.

					Rs.
Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	1,51,500
Total ...	... ,,	1,51,500	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—There is a heavy rush of printing work at the Government Central Press in view of the creation of new offices. The work has also increased due to the printing of the Debates, Bills, Acts of Legislatures, etc. The Press finds it difficult to execute the work in time for want of machinery. The Superintendent, Government Printing and Stationery, has been therefore specially authorised by Government to place an order for the purchase of 3 Kelley No. 2 Machines at a total cost of Rs. 1,51,500 with the Printers House, Limited, New Delhi, in anticipation of the budget provision. The firm has agreed to supply the machines. The delivery of the machines has been promised during the next financial year.

			Rs.
Grand Total—56, Stationery and Printing ...	Recurrent	...	1,04,018
	Non-recurrent	...	1,51,500
	Total	...	2,55,518

57. MISCELLANEOUS.

MINISTER IN CHARGE—HONOURABLE MR. G. D. VARTAK.

ITEM 98. Grant-in-aid to District Local Boards equivalent to 15 per cent. of land revenue realised within the District.

Recurrent	...	... Rs.	36,00,000	Non-recurrent	...	... Rs.	*Nil.*
Total	...	... ,,	36,00,000	Ultimate annual recurrent	...	... ,,	36,00,000

Remarks.—The District Local Boards have, under the Bombay Local Boards Act, many obligatory duties to perform but the sources of revenue at their disposal at present are insufficient with the result that the Boards find it impossible to carry out these functions satisfactorily. The Kale Committee which was appointed in 1937 to examine the problems relating to the finances of local bodies had made certain recommendations in this matter one of which was the allotment of 10 per cent. of Land Revenue to the District Local Boards. These recommendations could not, however, be considered further due to the conditions created by the war. In order to effect some improvement in their finances, Government has already advised the Boards to raise the Local Fund Cess from two annas to three annas. Most of the Boards have accepted the advice and raised the cess to three annas. This will, to some extent, help to improve the financial position of the Boards. In order, therefore, to place the Boards in a more secure financial position, it is proposed to grant every District Local Board from the year 1948-49, a grant-in-aid equal to 15 per cent. of the ordinary land revenue, including non-agricultural assessment, realised during the previous revenue year in the Board's area excluding the areas under the jurisdiction of Village Panchayats and Municipalities.

The grant will be made subject to the following conditions :—

(1) the District Local Boards raise their local fund cess to 3 annas in the rupee.

(2) the Boards spend in each taluka at least 75 per cent. of the amount realised from that taluka on the basis of 15 per cent. of land revenue. The total expenditure estimated on this account is Rs. 36 lakhs per annum.

ITEM 99. Grant-in-aid to the Bombay Municipality for general purposes.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	50,00,000
Total	...	... ,,	50,00,000	Ultimate annual recurrent	...	... ,,	*Nil.*

Remarks.—The Bombay Municipal Corporation was paid a non-recurrent grant of Rs. 30 lakhs in the current year to assist it to meet its obligations and balance its budget, pending examination by a Committee of the question of placing the finances of the Municipality on a more stable basis and, in particular, the need, if any, for re-adjustment of resources as between the Municipality and Government. For reasons beyond its control, the Committee has not been able to complete its investigation. The obligations of the Municipality, particularly in regard to unavoidable establishment charges, have increased still further, while the revenue is practically stationary. The Municipality is again faced with a deficit for the next financial year, estimated at Rs. 50 lakhs. It is considered necessary to continue the assistance given to the Municipality for a further year and it is, therefore, proposed to make a non-recurrent grant of Rs. 50 lakhs to the Municipality during the next year, subject to the condition that any receipt which may accrue to the Municipality during the course of 1948-49 as a result of action taken on the recommendations of the Committee will be set off against the grant of Rs. 50 lakhs. Government intends that this second occasion for an *ad hoc* grant to the Bombay Municipality shall also be the last. Any steps in regard to future years will be in pursuance of the orders passed by Government on the Committee's Report when the latter is available.

			Rs.
Grand Total—57, Miscellaneous	Recurrent	... ...	36,00,000
	Non-recurrent	... ...	50,00,000
	Total	...	86,00,000

			Rs.
Grand Total of all heads charged to Revenue (excluding New Major works).	Recurrent	... ...	66,47,674
	Non-recurrent	... ...	61,73,165
	Total	...	1,28,20,839

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 100. Constructing steel stop-gates and escapes on the Nira Right and Left Bank Canals, Nira Canals Division.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	25,000
Total ...	... ,,	25,000	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—The provision of steel stop-gates is essential for the efficient management of the Canals. The work is estimated to cost Rs. 2,65,000 and has been approved administratively by Government. The plans and estimates are ready and are expected by Government shortly. The provision of Rs. 25,000 is required for expenditure on the work during the year 1948-49.

ITEM 101. Providing meters and recorders for volumetric supply of water to irrigators on the Pravara Right and Left Bank Canals, Ahmednagar Division.

Recurrent ...	... Rs.	*Nil.*	Non-recurrent ...	... Rs.	32,000
Total ...	... ,,	32,000	Ultimate annual recurrent	... ,,	*Nil.*

Remarks.—In the case of volumetric supply of water, it is possible, by means of meters and recorders, to measure accurately the quantity of water supplied. The irrigators on the volumetric basis therefore take less water than those on flow. The proposed installation of meters and recorders on the Pravara Right and Left Bank Canals will therefore effect appreciable saving of Canal water. The cost will be recovered from the irrigators concerned in a lump sum or by way of rent.

		Rs.
Grand Total—68, Construction of Irrigation, Navigation, Embankment and Drainage Works	Recurrent ...	*Nil.*
	Non-recurrent ...	57,000
	Total ...	57,000

72, CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 102. Scheme for the manufacture of sulphate of ammonia at Sindri in Bihar.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	25,00,000
Total	...	... „	25,00,000	Ultimate annual recurrent	...	... „	*Nil.*

Remarks.—To meet India's urgent need for the production of artificial fertilizers, arrangements were made by the Government of India for a Technical Mission to visit India during 1944. After the report of the Mission was discussed at a Conference of representatives of Provincial Governments and the Government of India, the Government of India decided to establish a factory at Sindri in the Province of Bihar for the manufacture of ammonium sulphate to the extent of 3,50,000 tons or thereabouts per annum and invited the Provincial Governments and the States to participate in the scheme by contributing not less than Rs. 25 lakhs or guaranteeing to buy not less than 25,000 tons of ammonium sulphate per annum for a minimum period of ten years. The management of the factory is to be vested in a Statutory Corporation consisting of a certain number of Commissioners, representing the Government of, India and the member-Provincial Governments and States. In addition to the fertiliser factory proper, the Government of India have decided to install, by agreement with the Government of Bihar, an additional power-plant to supply electricity to the Bihar Grid and to plan a cement factory for manufacture of cement from, the calcium carbonate sludge produced as a by-product in the manufacture of ammonium sulphate. The estimated capital cost, exclusive of the additional power plant to supply electricity to the Bihar grid and the cost of the proposed cement factory, is Rs. 10·76 crores. The member Government will be paid interest on the capital contributed at a rate to be prescribed. In view of the productive nature of the capital expenditure of this type, the Government of Bombay has decided to participate in the scheme by contributing a share-capital of Rs. 25 lakhs. It is expected that the Provincial Government will be required to pay the contribution during the financial year 1948-49. It is accordingly proposed to make a provision of Rs. 25 lakhs in the budget for 1948-49 on account of the contribution towards the share capital of the Company.

		Rs.
Grand Total—72, Capital Outlay on Industrial Development ...	Recurrent ...	*Nil.*
	Non-recurrent ...	25,00,000
	Total ...	25,00,000

81-A, CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 103. Providing two 500 K. W. diesel engines generating sets, etc.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	... Rs.	5,00,000
Total	...	... ,,	5,00,000	Ultimate annual recurrent	...	,,	*Nil.*

Remarks.—The generating sets are required to be provided to increase the capacity of the Power House, Hubli, in order to meet the demand for the supply of Electricity for the Town of Hubli. The work has been administratively approved and technically sanctioned. The estimated cost is Rs. 6,35,413.

ITEM 104. Additions to the distribution system at the Hubli Electric Supply Undertaking.

Recurrent	...	... Rs.	*Nil.*	Non-recurrent	...	Rs.	97,600
Total	...	... ,,	97,600	Ultimate annual recurrent	...	,,	*Nil.*

Remarks.—These works are necessary to enable supply to a large part of the new Town extensions where there are at present, no distributors to be served. This improvement will, it is expected, increase the revenue over and above the normal when the new plants are installed. The rough estimated cost is Rs. 97,600.

		Rs.
Grand Total—81-A, Capital Outlay on Electricity Schemes	Recurrent ...	*Nil.*
	Non-recurrent ...	5,97,600
	Total ...	5,97,600

		Rs.
Grand Total of Capital expenditure outside the Revenue Account (excluding New Major Works)	Recurrent ...	*Nil.*
	Non-recurrent ...	31,54,600
	Total ...	31,54,600

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1948-49 (EXCLUDING THOSE PERTAINING TO THE POST-WAR RECONSTRUCTION AND DEVELOPMENT PROGRAMME.)

Abstract of New Major Works under the head "50, Civil Works."

	Expenditure during 1948–49.
	Rs.
(i) Civil Buildings—	
Police	96,050
Medical	39,023
Total, Civil Buildings ...	1,35,073
(ii) Communications	1,20,000
Total—Buildings and Communications ...	2,55,073

Abstract of New Major Work under the head '81, Capital Account of Civil Works outside the Revenue Account'.

	Rs.
Civil Buildings—	
Medical	64,000
Total ...	64,000

List of new Major Works under "50, Civil Works".

Item No.	Executive Division.	Locality.	Name of works.	Amount of estimate.	Proposed provision.	Remarks.
				Rs.	Rs.	
			Police (Home Department).			
1	Presidency	... Bombay City...	Construction of a pucca built garage in the compound of the Motor Transport Section, Shepherd Road, Bombay.	96,050	96,050	The work has been administratively approved. It is essential to have urgently a new pucca built garage in the compound of the Motor Transport Section, Shepherd Road, Bombay, as the temporary garage in which police lorries were kept has collapsed. The garage is specially proposed to be built with R. C. C. pillars, beams and slabs with a view to have additional storeys for the men attached to the Motor Transport Section, the strength of which has considerably increased in recent years.
			Medical (Health and Local Government Department).			
2	Presidency	... Bombay	... Construction of a nursery for new-born babies at the Cama and Albless Hospitals, Bombay.	54,023	39,023	Plans and estimates are administratively approved. At present there is no special arrangement for new born babies at the Cama and Albless Hospital. The construction of a nursery for new-born babies is considered absolutely necessary to bring these hospitals upto modern standards. The want of such a nursery was actually felt all these days particularly in an institution which is one of the largest maternity centres in the Province. Dr. Freany Cama, the niece of Mr. Cama whose name the hospital bears, has offered a donation of Rs. 15,000 for this purpose. The difference between the estimated cost of the work and the donation of Dr. Freany Cama viz. Rs. 39,023 will have to be borne by Government and a provision of Rs. 39,023 is required to be made during the next year (1948-49) to complete the building according to the approved plan.
			Communications (Public Works Department).			
3	North Thana Division.	Bandra-Ghodbunder.	Removing the hump at Kashimira in mile No. 17 of the Bandra Ghodbunder Road.	51,297	51,000	The work has been administratively approved in November 1945. There is a big hump in Mile 17 of the Bandra-Ghodbunder Road and there are also longitudinal gradients steeper than permissible on both the sides of the hump. This is a great obstruction to clear vision. It is, therefore, proposed to ease the gradients by removing the hump. The work is considered urgent and essential.
4	Kaira and Panch Mahals Division.	Kaira ...	Providing and laying 2" thick premix carpet on approaches on either side of the Watrak bridge at Kaira.	38,408	38,000	The work has been administratively approved. About two furlongs on either side of the bridge are in high banks and due to the constant, fast and heavy traffic and high wind the blindage spread cannot stand. The earth for blindage and materials for patch work repairs have to be brought from a very long lead which is costly. Hence it is proposed to provide 2" thick premix asphalt carpet over two and a half furlongs on Kaira side approach and two furlongs on Harials side approach so as to lower down the maintenance cost. The work is considered necessary and urgent.
5	Kaira and Panch Mahals Division.	Kaira ...	Providing and fixing 3" diameter G. I. Pipe railing on the approaches of the Watrak bridge at Kaira.	31,853	31,000	The work has been approved administratively. Railing on both the approaches of the bridge where the embankment is more than 8' is considered necessary and urgent for protection to the traffic.

ed with financial assistance fro
Government of Maharashtra
on 22 July, 2017

List of New Major Works for 1948-49 under "81, Capital Account of Civil Works outside the Revenue Account".

Item No.	Executive Division.	Locality.	Name of Work.	Amount of estimate.	Provision proposed.	Remarks.
1	2	3	4	5	6	7
				Rs.	Rs.	
			Medical (Health and Local Government Department).			
1	Kanara Division.	Ramangalli, Karwar, Kadra, Kumbharwada and Dehalli in Kanara District.	Construction of New Buildings for forest Dispensaries at Ramangalli, Kadra, Kumbharwada and Dehalli.	.....	64,000	Government has already sanctioned the establishment of 4 dispensaries for the residents of heavy forest tracts of Kanara District. These cannot be opened unless new buildings are constructed first to house them. The necessity of these buildings is thus quite urgent. It is, therefore, proposed to provide the necessary funds for the construction of the buildings.

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